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Mail id: vsijaipur@yahoo.com

Admission Start

For

Sure Success Batch

**CA INTERMEDIATE
November 2018**

Limited Seats

(Only one Batch for English & one for Hindi Medium)

From 26th Decemeber 2017

Registration fee : ₹ 10,000

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विद्यासागर इंस्टीट्यूट द्वारा **IPCC** में
ALL INDIA 1ST RANK की **HAT -TRICK**

(6 साल में तीन बार ALL INDIA 1st RANK)

यह मात्र संयोग नहीं, आपका विश्वास है जिस पर हम उतरे खरे
जबकि **India** के किसी अन्य इंस्टीट्यूट से एक से अधिक बार **All India 1st Rank**
नहीं आई है, जो भी मात्र संयोग हो सकता है।



Result of Sure Success Batch				
S. No.	Name of the Student	Sure Success Batch	Rank	Marks
1	Nikhil Kumar	May 2012	AIR 1	605
2	Tanu Garg	May 2015	AIR 1	559
3	Gunjan Garg	May 2015	AIR 2	559
4	Gaurav Sarawagi	May 2017	AIR 1	565

And Many more Rankers from Sure Success Batch



VSI ने बनाये CA-IPCC में All India के तीन Records

IPCC के एक ही Attempt में All India 1st Rank और 2nd Rank एक साथ देने वाला एक मात्र इन्सटीट्यूट

All India st

1
RANK



Tanu Garg
IPCC May, 2015

All India nd

2
RANK



Gunjan Garg
IPCC May, 2015

VSI बना IPCC में तीन बार All India 1st Rank देने वाला India का एक मात्र इन्सटीट्यूट

All India st

1
RANK



Gaurav Sarawgi
IPCC May, 2017

All India st

1
RANK



Tanu Garg
IPCC May, 2015

All India st

1
RANK



Nikhil Kumar
IPCC May, 2012

VSI बना CA - IPCC के इतिहास में 700 में से अब तक के सर्वाधिक 605 अंक दिलवाने वाला India का एक मात्र इन्सटीट्यूट

All India st

1
RANK



Nikhil Kumar
IPCC May, 2012



VSI Miracles

CA में Sure Success के लिए दो बातें आवश्यक हैं। Hard Study and Proper Guidance. Hard Study तो सभी करते हैं बस जरूरत है तो Proper Guidance की।

VSI ने अपनी Proper Guidance में वो Results दिये हैं जिसकी कल्पना भी दूसरे इन्स्टीट्यूट वाले नहीं करते। विद्यासागर इन्स्टीट्यूट ने न केवल Intelligent विद्यार्थियों को Top पर पहुंचाया है बल्कि उन विद्यार्थियों को भी Top Rank में पहुंचाया है जो Rank तो दूर पास होने की भी नहीं सोच रहे थे। लेकिन Proper Guidance से, वे Ordinary से Special हो गए।



Nikhil Kumar

got only **172 marks** in CPT June 2011

He got not only **All India Rank 1st** in IPCC May 2012,
But also made a Record of **Ever Highest Marks** in the History of
CA-IPCC i.e. **605 Marks** out of 700.



Meenu Jain

got only **136 marks** in CPT Dec. 2015

She got **All India Rank 7th** in IPCC Nov. 2016
with **532 Marks**.



Garima Ojha

got only **138 marks** in CPT June 2013

She got **All India Rank 18th** in IPCC May 2014
with **532 Marks**.



Shri Ram Agarwal

got only **141 marks** in CPT June 2016

He got **All India Rank 30th** in IPCC May 2017
with **510 Marks**.



Rishu Jain

got only **142 marks** in CPT June 2014

He got **All India Rank 45th** in IPCC May 2015
with **498 Marks**.

PROPER UTILIZATION OF TIME IS KEY OF SUCCESS



Abhishek Khandelwal

got only **157 marks** in CPT June 2015

He got **All India Rank 49th** in IPCC May 2016
with **460 Marks**.



Ashutosh Gupta

got only **159 marks** in CPT June 2016

He got **All India Rank 15th** in IPCC May 2017
with **528 Marks**.



Amit Dadhich

got only **161 marks** in CPT June 2015

He got **All India Rank 5th** in IPCC May 2016
with **521 Marks**.



Radhika Khandelwal

got only **161 marks** in CPT June 2011

She got **All India Rank 24th** in IPCC May 2012
with **547 Marks**.



Rhythm Agarwal

got only **163 marks** in CPT June 2015

She got **All India Rank 21st** in IPCC May 2016
with **492 Marks**.



Sourabh Gupta

got only **163 marks** in CPT June 2013

He got **All India Rank 50th** in IPCC May 2014
with **499 Marks**.



Anuj Kumar Gupta

got only **164 marks** in CPT June 2015

He got **All India Rank 32nd** in IPCC May 2016
with **477 Marks**.

RESULT लाने के लिए न केवल STUDY जरूरी होती है



Aman Lalwani

got only **168 marks** in CPT June 2014

He got **All India Rank 10th** in IPCC May 2015
with **541 Marks**.



Ajay Goyal

got only **169 marks** in CPT June 2013

He got **All India Rank 45th** in IPCC May 2014
with **504 Marks**.

IPCC  2017



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NO. 1 INSTITUTE OF INDIA

CA-IPCC RESULT MAY 2017



Shri Ram Agarwal
AIR 30

Gaurav Sarawagi
AIR 1

CA R.C.Sharma
Chairman - VSI

Ashutosh Gupta
AIR 15

Aishwarya Jain
AIR 25

बल्कि PROPER GUIDANCE की भी जरूरत होती है।

VSI ने दी CA-IPCC NOV. 2016 में कुल

6 ऑल इंडिया मेरिट



Rank comparison between VSI & all other 100's of institutes



RESULT लाने के लिए न केवल STUDY जरूरी होती है

IPCC  2016

VSI के CA-IPCC के अतुलनीय परिणामों

ने सिद्ध कर दिया कि
CA-IPCC IS EASIER THAN CLASS 12th
BUT UNDER THE GUIDANCE &
STUDY PATTERN OF VSI

VSI ने दी CA-IPCC MAY 2016 में कुल **10** ऑल इंडिया मेरिट

AIR 5	AIR 7	AIR 17	AIR 20	AIR 21	AIR 30	AIR 32	AIR 33	AIR 39	AIR 49	
										
Amit Dadhich S/o. Mrs. Laxmi Sharma Mr. Ashok Dadhich	Arpit Chittora S/o. Mrs. Prabha Chittora Mr. Balkrishna Chittora	Ajay Agarwal S/o. Mrs. Manju Agarwal Mr. Santosh Agarwal	Srishti Khandelwal D/o. Mrs. Ruchika Khandelwal Mr. Rajesh Khandelwal	Rhythm Agarwal D/o. Mrs. Sarita Agarwal Mr. Manoj Agarwal	C.A.R.C. SHARMA Chairman VSI	Shefali Agarwal D/o. Mrs. Madhu Agarwal Mr. Mahendra Agarwal	Anuj Kumar Gupta S/o. Mrs. Rajjola Gupta Mr. Sajjan Kumar Gupta	Lakshay Agarwal S/o. Mrs. Kusum Agarwal Mr. Kedarnal Agarwal	Kratika Agarwal D/o. Mrs. Wradula Agarwal Mr. Dinesh Kumar Agarwal	Abhishek Khandelwal S/o. Mrs. Seema Khandelwal Mr. Rajesh Khandelwal

Rank comparison between VSI & all other 100's of institutes



बल्कि **PROPER GUIDANCE** की भी जरूरत होती है।

IPCC MAY 2015 में All India 1st Rank और 2nd Rank देने के साथ कुल **7** All India Ranks देकर

विद्यासागर इन्सटीट्यूट बना India की Real Rankers Factory

AIR 45	AIR 24	AIR 10	AIR 1	AIR 2	AIR 16	AIR 23
						
Rishu Jain IPCC Marks 498	Anusha Goyal IPCC Marks 522	Aman Lalwani IPCC Marks 541	Chairman VSI CA R.C.Sharma	Tanu Garg IPCC Marks 559	Gunjan Garg IPCC Marks 553	Aviral Bhatia IPCC Marks 530
						Atul Agarwal IPCC Marks 523

Rank comparison between VSI & all other 100's of institutes



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"The secret to winning is constant, consistent management."



CPT Result

June 2017



Ujjawal 180 Marks 90.00%	Nihar 181 Marks 90.50%	Khushi 185 Marks 92.50%	Shipra 188 Marks 94.00%	Shivangi 189 Marks 94.50%	Supriya 190 Marks 95.00%	Mrinal Jain 195 Marks 97.50%	Archit 195 Marks 97.50%	Kriti 189 Marks 94.50%	Pragya 189 Marks 94.50%	Sachin 187 Marks 93.50%	Rohit 184 Marks 92.00%	Akshat 181 Marks 90.50%	Anchal 180 Marks 90.00%
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CA-CPT RESULT DECEMBER 2016

(Marks out of 200)



185 Marks	182 Marks	180 Marks	176 Marks	175 Marks	175 Marks	175 Marks	174 Marks	174 Marks	172 Marks	172 Marks	172 Marks	172 Marks	171 Marks
PUNEET MATHA	HIRENDRA LAKHOTIA	KRISHAN KHANDELWAL	PINKY BAGHLA	DHEERAJ JALAN	JAYA LAKHANI	ADITYA GUPTA	CA R.C.SHARMA CHAIRMAN-VSI	AAKASH PAREEK	SIMRAN JAIN	SHREYA JAIN	NAMAN JAIN	PRATEEK MITRUKA	PIYUSH GUPTA

CA-CPT RESULT JUNE 2016

(Marks out of 200)



184 Marks	183 Marks	183 Marks	180 Marks	180 Marks	179 Marks	
NIKHILESH JAIN	DEEPESH GARG	SHREYA GUPTA	CA R.C.SHARMA (CHAIRMAN-VSI)	SAKSHI JAIN	DHEERAJ SONI	MAYANK GUPTA

Part A – Fundamentals of Accounting

01. Which of the following financial statements will be provided to the outsiders?

- | | |
|-------------------------|-------------------------------|
| 1. Balance sheet | 2. Cash flow statement |
| 3. P & L A/C | 4. Trial balance |
| (a) 1,2,4 | (b) 1,3 |
| (c) 2,3,4 | (d) All 1,2,3,4 |

02. The procedural aspects of accounting include_____

- (a) **Generating & using the financial information**
 (b) Generating & classifying the financial information
 (c) Generating & communicating the financial information
 (d) None of the above

03. The concept of conservatism when applied to the Balance Sheet results in

- | | |
|-------------------------------------|------------------------------------|
| (a) Understatement of assets | (b) Overstatement of assets |
| (c) Overstatement of capital | (d) None of the above |

04. Identify the accounting standard which deals with provisions, contingents liabilities and contingents assets.

- | | |
|-----------|------------------|
| (a) AS 28 | (b) AS 29 |
| (c) AS 30 | (d) AS 32 |

05. AS 22 deals with_____

- | | |
|---|--------------------------------|
| (a) Accounting for tax on income | (b) Intangible assets |
| (c) Impairment of assets | (d) Accounting for investments |

06. Match the following

GROUP-1	GROUP-2
1) AS 25	a) Intangible Assets
2) AS 26	b) Interim Financial Reporting
3) AS 27	c) Impairment of Assets
4) AS 28	d) Financial Reporting of interests in Joint Ventures

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

07. Out of the following statements, identify the wrong statement.

- (a) Real & personal A/c's are transferred to balance sheet.
 (b) Nominal A/c's are transferred to profit and loss A/c
 (c) Cash A/c is not opened separately in the ledger
(d) Rent A/c is a personal A/c and outstanding Rent A/c is a nominal A/c

08. Trial Balance shows arithmetical accuracy of ledger accounts, but it is not a_____ proof of accuracy.

- | | |
|-----------------------|----------------------|
| (a) Conclusive | (b) Exclusive |
| (c) Submissive | (d) Inclusive |

09. Which of the following errors are not revealed by the trial balance?
- Wrong amount entered in the book of original entry
 - Wrong amount entered in the sales bill.
 - Complete omission of a transaction in the book of original entry
 - All of the above**
10. List price of the goods purchased =Rs. 60,000 cash paid = Rs. 45,000 (After receiving a cash discount of Rs. 9,000)
Trade discount = ?
- 10%
 - 7.5%
 - 15%
 - 25%
11. When the two aspects of a transaction are posted in the cash book itself, such an entry is called as _____
- Double Entry
 - Debit Entry
 - Single Entry
 - Contra Entry**
12. Insurance Claim received for the damage of machinery due to fire is considered as _____
- Revenue receipt
 - Casual receipt
 - Deferred Revenue receipt
 - None of these**
13. Errors are rectified by using Suspense A/c
- Before the preparation of Trial Balance
 - After the preparation of Trial Balance**
 - Before and after the preparation of Trial Balance
 - None of these
14. After the rectification of following errors, the net profit will be
- A cheque of ₹ 3,100 was dishonoured and debited to discount A/c
 - Goods of the value of ₹ 1,200 were returned by a customer and included in stock but not recorded in the books.
 - Sales book was under cast by ₹ 23,000.**
- Increases by ₹ 24,900**
 - Decreased by 24,900
 - Increased by ₹ 23,700
 - No change
15. OD balance as per pass book is Rs. 2,175 Cheques of Rs. 100, Rs. 175, Rs. 150 are issued, but not yet presented for payment. A Cheque of ₹ 600 is deposited in bank but not yet cleared. find out the OD balance as per cash book.
- ₹ 2,000**
 - ₹ 2,150
 - ₹ 1,475
 - ₹ 1,925
16. Average inventory is ₹ 28,000 closing inventory is ₹ 6,000 more than opening inventory. Then find the value of closing inventory.
- ₹ 31,000**
 - ₹ 28,000
 - ₹ 27,000
 - ₹ 34,000
17. Value of physical inventory on 15-04-2016 was ₹ 3,00,00. Sales amounting to ₹ 1,00,000 and purchases worth ₹ 50,000 were held between 31-03-2016 to 15-4-2016. Goods are sold at 20% profit on sales. Value of Inventory as on 31-03-2016 is
- ₹ 3,50,000
 - ₹ 2,70,000
 - ₹ 3,00,000
 - ₹ 3,30,000**
18. Which method is an exception to non-historical cost methods
- Adjusted selling price
 - Latest purchase price
 - Standard cost
 - Weighted average price**

19. Opening Inventory=1,000 units at ₹ 4 per unit
purchases=1,200 units at ₹ 5 per unit
sales at the end=2,000 units at ₹ 8 per unit
find out the profit under weighted average price method
- (a) ₹ 6,000 (b) ₹ 6,909
(c) ₹ 6,900 (d) ₹ 7,000
20. The assets which were earlier revalued upward and now revalued downward, to the extent of earlier upward revaluation amount should be.
- (a) Credited to Revaluation reserve A/c (b) Debited to Revaluation reserve A/c
(c) Credited to P & L A/c (d) Debited to P & L A/c
21. A Machinery was purchased by X Ltd on 01-01-13. Depreciation was charged at 15% p.a. under SLM. with effect from the 2nd year depreciation was charged under WDV method at the same rate. The WDV of the machinery on 01-01-15 was ₹ 3,68,475. Find the original cost of the machinery?
- (a) ₹ 4,33,500 (b) ₹ 5,10,000
(c) ₹ 6,00,000 (d) ₹ 4,23,500
22. The cost of machinery is ₹ 60,000 Depreciation is charged at 20% p.a. under SLM. In the 2nd year it is decided to change the method and adopt WDV method @ 20% p.a. If the machine was sold for ₹ 30,000 at the end of the 3rd year, calculate the amount loss:
- (a) Loss 4,720 (b) Loss 4,560
(c) Loss 720 (d) Loss 560
23. Trade receivables as per trial Balance = ₹ 40,000.
Bad debts ₹ 2,000
Existing provision ₹ 800
New provision is to be made @ 5% on debtors.
The amount to be debited to P & L A/c is _____
- (a) ₹ 3,200 (b) ₹ 4,000
(c) ₹ 3,100 (d) ₹ 4,600
24. Accrued Income appears on the _____
- (a) Credit side of P & L A/c (b) Debit side of P & L A/c
(c) Assets side of balance sheet (d) Liabilities side of balance sheet
25. The Fixed Assets of a company is double of the current assets and half of capital. If the current assets are ₹ 3,00,000 and investments ₹ 4,00,000 calculate the current liabilities assuming that there are no other items in the balance sheet.
- (a) ₹ 2,00,000 (b) ₹ 1,00,000
(c) ₹ 3,00,000 (d) ₹ 4,00,000
26. Entries for prepaid expenses, outstanding expenses and depreciation are called as _____.
- (a) Adjustments Entries (b) Transfer Entries
(c) Closing Entries (d) Rectification Entries
27. The Nature of consignment A/c and consignee's A/c will be _____
- (a) Nominal, personal (b) Real, Nominal
(c) Personal, Real (d) Nominal, Real

28. Goods sent on consignment for ₹ 50,000. During transit 1/10th of goods were destroyed by fire. Again 1/9th of goods received by consignee were destroyed by fire in godown. Half of the remaining goods were sold for ₹ 30,000. Freight & insurance paid by consignor were ₹ 2,500 and ₹ 1500 respectively. calculate closing inventory
- (a) ₹ 24,000 (b) ₹ 21,600
(c) ₹ 20,000 (d) None
29. If del-credere commission is allowed for bad debts, consignee will debit the bad debts amount to:
- (a) Commission Earned A/c (b) Consignor's A/c
(c) Trade receivables (Customers) A/c (d) General Trading A/c
30. X sold goods to Y at cost + 10%. Y sold the goods to Z at cost + 20% profit on sales. cost of the goods to X is ₹ 50,000. Find out the cost of the goods to Z.
- (a) ₹ 66,000 (b) ₹ 68,750
(c) ₹ 55,000 (d) ₹ 70,000

Answer the Questions (31 & 32)


A & B entered into a joint venture sharing profits and losses in the ratio of 2:3. A bought goods worth ₹ 36,000 and sent half of the goods to B. B purchased goods worth ₹ 22,500 and sent goods worth ₹ 9,000 to A. Goods worth ₹ 3,000 were destroyed by fire in the premises of A and the insurance claim was received at 50%. All the goods were sold at a mark-up of 25% on cost. Expenses incurred by both were ₹ 5,000.

31. The sales made by A & B were
- (a) ₹ 30,000 & ₹ 39,375 (b) ₹ 40,500 & ₹ 39,375
(c) ₹ 40,500 & ₹ 35,625 (d) ₹ 41,250 & ₹ 24,375
32. The profit on joint venture is _____
- (a) ₹ 7,000 (b) ₹ 7,375
(c) ₹ 8,875 (d) Loss ₹ 1,500
33. Out of the following, which is not related to joint ventures
- (a) Account Sales (b) Account Current
(c) Delcredere commission (d) All of the above
34. A Bill of Exchange, before its acceptance is called as _____
- (a) Draft (b) Bills Receivable
(c) Bills payable (d) None of these
35. If an accommodation bill of ₹ 50,000 is discounted for ₹ 49,000 and the proceeds are shared by X & Y in the ratio of 1:4, the discount to be borne by Y is _____
- (a) ₹ 800 (b) ₹ 600
(c) ₹ 1,000 (d) ₹ 400
36. A dealer sends his goods on sale or return basis He sends goods for ₹ 10,000 and records as normal sale. The profit on sale is 20%. the value of physical inventory taken is ₹ 50,000. Then the value of closing inventory appearing in the balance sheet will be:
- (a) ₹ 50,000 (b) ₹ 60,000
(c) ₹ 57,500 (d) ₹ 58,000
37. A,B,C & D are equal partners in a firm. They Changed the profit sharing ratio as 2:2:1:1. Calculate sacrifice or gain ratio.
- (a) 1/24 (b) 1/12
(c) 1/10 (d) 1/6

38. A and B are partners in a firm in the profit sharing ratio of 2:3. C is admitted as a new partner. A sacrificed $\frac{1}{3}$ rd of his share and B $\frac{1}{4}$ th of his share in favour of C. Find the new profit sharing ratio of A,B & C .
- (a) 17:27:37 (b) 16:27:17
(c) 17:21:27 (d) None of these
39. A and B are partners in a firm with capitals of ₹ 5,00,000 each. They admit C as a partner with $\frac{1}{4}$ th share in the profits of the firm . C brings in ₹ 8,00,000 as his share of capital. The profits and loss account showed a credit balance of ₹ 4,00,000 as on the date of his admission. The value of hidden goodwill will be
- (a) ₹ 14,00,000 (b) ₹ 18,00,000
(c) ₹ 10,00,000 (d) None of these
40. A,B, and C are partners in a firm, sharing profits & losses in the ratio of 5:3:2 respectively. The balance of capital is ₹ 50,000 each for A & B and ₹ 40,000 for 'C' 'B' decides to retire from the firm. The goodwill of the firm is valued at ₹ 30,000 and profit on revaluation of assets and liabilities was ₹ 5,000. The firm also has a balance in the reserve A/c at ₹ 15,000 on that date. What amount will be payable to 'B'?
- (a) ₹ 45,000 (b) ₹ 55,000
(c) ₹ 65,000 (d) ₹ 75,000
41. Amount received in excess of surrender value of a joint life policy is shared by the partners in
- (a) Profit sacrificing ratio (b) Capitals ratio
(c) Equal ratio (d) None
42. A,B and C are partners in a firm sharing profits and losses in the ratio of 7:5:4 The profit of the firm for the year ended 31-03-2016 was ₹ 2,40,000. C died on 30-06-15. What is the share of 'C' in the profit ?
- (a) ₹ 15,000 (b) ₹ 18,000
(c) ₹ 24,000 (d) ₹ 20,000
43. A,B & C are partners in a firm sharing profits and losses in the ratio of 2:2:1. B retired The goodwill of the firm is valued at ₹ 30,000. In what ratio A & C will compensate to B.
- (a) 8,000 : 4,000 (b) 4,000 : 8,000
(c) 20,000 : 10,000 (d) 10,000 : 20,000
44. Interest on partners' capitals is allowed out of
- (a) Profits (b) Capitals
(c) Goodwill (d) None of the above
45. Akash and Vikas are partners in a firm with capital of ₹ 60,000 each. Srikanth is admitted as a new partners for $\frac{1}{5}$ th share, who brings in ₹ 80,000 as capital. Find the value of inferred goodwill.
- (a) ₹ 2,00,000 (b) ₹ 2,20,000
(c) ₹ 4,00,000 (d) ₹ 3,00,000
46. The Subscribed share capital of S Ltd. Is Rs. 80,00,000, divided into shares of Rs. 100 each. There were no calls in arrears till the final call was made. The final call made was paid on 77,500 shares. The calls in arrears amounted to Rs. 67,500. The final call money per share=?
- (a) Rs. 27 (b) Rs. 25
(c) Rs. 7.80 (d) Rs. 20

47. Which of the following statements is false?
- (a) Issued capital can never be more than authorized capital
 - (b) In case of under subscription, issued capital will be less than the subscribed capital**
 - (c) Un called capital may be converted into reserve capital
 - (d) Paid up capital is equal to called up capital less calls in arrears
48. Reserve capital means:
- (a) The part of subscribe uncalled capital**
 - (b) Accumulated Profits
 - (c) The part of Capital Reserve
 - (d) The part of Capital Redemption Reserve
49. Zebra Ltd. Invites applications for 50,000 shares for which Rs.2 per share is payable on application. Applications were received for 80,000 shares and 50,000 shares are allotted on pro-rata basis to the applications for 70,000 shares. Calculate the excess application money from X, who was allotted 200 shares.
- (a) Rs. 160**
 - (b) Rs. 100
 - (c) Rs. 300
 - (d) Rs. None of the above
50. Maximum number of partners in a firm is mentioned in the (R)
- (a) Companies Act**
 - (b) Partnership Act
 - (c) Income Tax Act
 - (d) None of these
51. Debenture holders are _____ of a company:
- (a) Vendors
 - (b) Debtors
 - (c) Creditors**
 - (d) Owners
52. When debentures are issued as collateral security against any loan, then the holder of such debentures is entitled to
- (a) Interest only on the amount of loan**
 - (b) Interest only the face value of debentures
 - (c) Interest both on the amount of the loan and on the debentures
 - (d) None of the above
53. If fresh equity shares are issued for the redemption of preference shares, which A/C will be credited?
- (a) Capital Reserve A/C
 - (b) Capital redemption reserve A/C
 - (c) Preference share Capital A/C
 - (d) Equity share capital A/C**
54. P Ltd. Issued 20,000, 12% debentures of Rs.10 each, which are redeemable after 5 years at a premium of 20%.The amount of loss on redemption of debentures to be written off every year=?
- (a) Rs. 80,000
 - (b) Rs. 40,000
 - (c) Rs. 10,000
 - (d) Rs. 8,000**
55. Preference shares of Rs. 10each, which were issued at par are eligible for redemption if they are
- (a) Paid application and allotment money at Rs. 5 per share.
 - (b) Fully paid up to at Rs. 10 per share**
 - (c) Paid up at Rs. 7.50 per share
 - (d) All of the above

56. BOD, Investors, Suppliers, Partners, Customers, Managers, Lenders. Which of the following statements is correct?
- (a) (i) Internal Users : BOD, partners, managers
(ii) External users: Investors, Lenders, Suppliers, Customers
- (b) (i) Internal Users : BOD, Investors, managers
(ii) External Users : Partners, lenders, Suppliers, Customers
- (c) (i) Internal Users : BOD, partners, lenders
(ii) External Users : Investors, managers, suppliers, Customers
- (d) (i) Internal Users : BOD, partners
(ii) External Users : Investors, lenders, Managers
57. E Ltd. Had allotted 10,000 shares to the applicants of 14,000 shares on pro basis. The amount payable on application is Rs. 2. F applied for 420 shares. The number of shares allotted and the amount carried forward for adjustment against allotment money due from F=?
- (a) 60 share; ₹ 120 (b) 340 shares; ₹ 160
(c) 320 shares; ₹ 200 (d) 300 shares; ₹ 240
58. Balance of outstanding salary at 31 March 2015 is ₹ 25,000 and balance of outstanding salary at 31 March 2016 is ₹ 10,000. Salary paid during the year is ₹ 3,00,000. Pre paid salary is ₹ 10,000. Balance of salary A/c transferred to P & L A/c will be:
- (a) ₹ 3,05,000 (b) ₹ 2,65,000
(c) ₹ 3,15,000 (d) None of the above
- 59.
- 60.
61. Which of the following is not the legal requirement of a valid offer:
- (a) it must be communicated to the offeree
(b) it must be made with a view to obtain offeree's assent
(c) it must express offeror's final willingness
(d) it must be made to specific person but not to public at large
62. Exchange of identical offers in ignorance of each other offers are known as:
- (a) counter offer (b) cross offer
(c) general offer (d) special offer
63. Amount with drawn from ATM is
- (a) Quasi contract (b) Express contract
(c) Tacit contract (d) None of the above
64. Which of the following is valid offer ?
- (a) Advertisement in news paper (b) Price list
(c) Advertisement including reward (d) All of the above
65. R an optical surgeon, employs S as the assistant for a term of 3 yrs. and S agrees not to practice as a surgeon during this period. this contract is:
- (a) valid contract (b) void contract
(c) voidable contract (d) illegal contract
66. If the aggrieved party does not face any loss _____ damages can be claimed.
- (a) General (b) Special
(c) Nominal (d) Vindictive

67. Ashok owes Lakshmi Rs.25,000/-. Lakshmi said that she will accept Rs. 15,000/- towards final settlement. It is _____ contact.
- (a) Voidable (b) Valid
(c) Illegal (d) Unenforceable
68. When both the parties have decided to cancel the contract. It is known as _____
- (a) Remission (b) Novation
(c) Rescission (d) None of the above
69. Voidable contract is one which :
- (a) can be enforced by aggrieved party (b) can be enforced by both the parties
(c) cannot be enforced by both parties (d) None of the above
70. It is the duty of finder to return the goods to true owner. Otherwise the finder is guilty of
- (a) Criminal Misappropriation of goods (b) Theft
(c) Extortion (d) None of the above
71. Which contract depends upon happening or non-happening of future uncertain event ? 
- (a) Contingent contract (b) Wagering agreement
(c) Void agreement (d) Voidable contact
72. Novation means:
- (a) Alteration of contract (b) Substitution of a new contract
(c) Cancellation of contract (d) None of the above
73. A wants to go to his home at Delhi from his place of employment. He is travels by bus as there is an air bus belonging to Chandra travels Pvt. Ltd. Which is standing at bus stand waiting for passengers. Here is
- (a) Internal offer (b) External offer
(c) Implied offer (d) Express offer
74. Communication of acceptance is said to be completed as against the offeree :
- (a) when it comes to the knowledge of proposer
(b) when acceptance is posted
(c) when letter of acceptance is in transit
(d) None of the above
75. _____ does not affect the free consent of the parties.
- (a) Fraud (b) Coercion
(c) Incompetency of parties (d) Undue influence
76. The party to contract believes a particular things to be true but it is not true. It falls under _____
- (a) Fraud (b) Undue influence
(c) Misrepresentation (d) Coercion
77. A buyer bought some Jewellery thinking that it is real where as it is not so. The seller did not correct the opinion of buyer. Can the buyer make any claim on the ground of fraud?
- (a) Yes (b) No
(c) Both (a) & (b) (d) None of these
78. Giving keys of godown to buyer is _____ delivery.
- (a) Constructive (b) Symbolic
(c) Actual (d) None of the above

79. **Right of lien can be exercised by seller when___**
(a) **Goods are under possession of seller** (b) Goods are delivered to carrier
(c) Goods are delivered to buyer (d) Goods are not under possession of seller
80. **Which of the following is not the right of an unpaid seller?**
(a) To resell the goods (b) To stop the goods in Transit
(c) To retain the goods (d) **To demand back the goods**
81. **Which of the following is not a document of title to goods?**
(a) Bill of lading (b) Railway receipt
(c) Dock warrant (d) **Performa invoice**
82. **In case of non separable goods performance of contract becomes impossible due to operation of law, remedy available to buyer is:**
(a) Repudiation of contract (b) **can claim damages**
(c) no remedy to buyer (d) none of the above
83. **Caveat emptor means:**
(a) Let the seller beware (b) **Let the buyer beware**
(c) Let the creditor beware (d) None of the above
84. **In a concluded sale, If goods are destroyed, loss is to be faced by_____**
(a) Seller (b) **Buyer**
(c) Carrier (d) Seller's agent
85. **When there is contract for sale of specific goods, the agreement is _____ , if the goods, without the knowledge of seller, have been perished or have no longer in accordance with description before the contract.**
(a) **Void** (b) Voidable
(c) Valid and enforceable (d) Illegal
86. **Goods sold by description but not identified or agreed upon at the time of contract of sale are**
(a) Specific goods (b) Future goods
(c) Existing goods (d) **Unascertained goods**
87. **Rasheed sends gold to Adam for making an ornaments. This is a_____**
(a) Contract of sale (b) **Contract of work and labour**
(c) Hire purchase agreement (d) Sale on approval basis
88. **The buyer of pesticide tin, the lid of which is broken, gets injured by inhaling the powder. The seller has failed in disclosing the same. Here , buyer can claim:**
(a) **Damages for breach of warranty as to disclose of dangerous nature**
(b) Repudiation of contract
(c) Both (a) & (b)
(d) None of these
89. **Where the goods are of perishable nature, unpaid seller can**
(a) Sue for price (b) Repudiate the contract before due date
(c) **Resell the goods** (d) Sue for damages
90. **In a partnership firm difference of opinion over 'routine matters' can be settled by:**
(a) Senior partner (b) **Majority of partners**
(c) All the partners (d) Managing partner

91. **Public notice is not needed in case of**

- (a) Dissolution of firm
(c) Retirement of partner
(b) **Admission of partner**
(d) Expulsion of partner

92. **Reconstitution of firm takes place except in case of**

- (a) Admission of partner
(c) **Change in profit sharing ratio**
(b) Retirement of partner
(d) Insolvency of partner

93. **Unregistered firm cannot file a suit against:**

- (a) Incoming partner
(c) Minor partner
(b) Outgoing partner
(d) **Third party**

94. **True test of partnership is**

- (a) Sharing of profits
(c) Both (a) and (b)
(b) **Mutual agency**
(d) None of the above

95. **A partner can be expelled by**

- (a) Majority of partners
(c) Good faith
(b) Express contract
(d) **All of the above**

96. **Which of the following essential of partnership deed?**

- (a) It should be made Legally
(b) It should be enforceable
(c) **It should be a written agreement between two or more persons**
(d) It should be forbidden by law

97. **A partner can retire:**

- (a) On reaching the age of superannuation
(b) On the balance in the capital account reaching a certain amount
(c) **In accordance with the partnership deed**
(d) On the condition of his nominee becoming a partner

98. **Who does not actually take part in business and gives his name to the firm ?**

- (a) Actual partner
(c) **Nominal partner**
(b) Sleeping partner
(d) None of the above

99. **The maximum number of partners in partnership firm is determined by _____**

- (a) **Companies Act**
(c) Limitation Act
(b) Partnership Act
(d) None of the above

100. **Where in a partnership firm, the partners are entitled to interest on their capitals, such interest is payable _____**

- (a) Only out of capital
(b) Only out of cash brought in by incoming partner towards goodwill
(c) **Only out of profits of the firm**
(d) None of the above

Why VSI is No. 1 in India for CA Coaching

Result Comparison

IPCC May 2016

VSI Result v/s All India Result

IPCC May 2016	India	VSI	VSI Result Compared to India in	
			Percentage	Times
No. of Students Appeared	170393	323	00.19%	-
No. of Students Passed	20652	191	00.92%	4.84 Times
Students in Top 10 Ranks	10	2	20.00%	105.26 Times
Students in Top 25 Ranks	29	5	17.24%	90.74 Times
Students in Top 40 Ranks	71	9	12.68%	66.74 Times
Students in Top 50 Ranks	122	10	08.20%	43.16 Times

VSI Ranks v/s Jaipur Centre Ranks

S.No.	Name of Students (JPR Centre)	Marks out of 700	All India Rank	Name of Coaching Institute
1.	Amit Dadhich	521	5th	VSI
2.	Arpit Chittora	517	7th	VSI
3.	Ajay Agarwal	497	17th	VSI
4.	Srishti Khandewal	493	20th	VSI
5.	Rhythm Agarwal	492	21st	VSI
6.	Shefali Agarwal	479	30th	VSI
7.	Anuj Kumar Gupta	477	32nd	VSI
8.	Lakshay Agarwal	476	33rd	VSI
9.	Prince Kumawat	473	36th	Other
10.	Jigyasa Maheshwari	472	37th	Other
11.	Kratika Agarwal	470	39th	VSI
12.	Rahul Golani	467	42nd	Other
13.	Puneesh Bansal	463	46th	Other
14.	Abhishek Khandewal	460	49th	VSI

**JAIPUR'S
TOP 8 RANKS
FROM VSI**

IPCC May 2015

VSI Result v/s All India Result

IPCC May 2015	India	VSI	VSI Result Compared to India in	
			Percentage	Times
No. of Students Appeared	302729	356	00.12%	-
No. of Students Passed	38440	202	00.53%	4.42 Times
Students in Top 3 Ranks	3	2	66.67%	555.58 Times
Students in Top 10 Ranks	10	3	30.00%	250 Times
Students in Top 25 Ranks	31	6	19.35%	161.25 Times
Students in Top 50 Ranks	106	7	06.60%	55 Times

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Session 2nd
Part A – General Economics

01. Which of the following is another name of production possibilities Curve?
(a) Demand curve (b) Indifference curve
(c) Transformation curve (d) Supply curve
02. Freedom of choice is an advantage of :
(a) Capitalist economy (b) Mixed economy
(c) Socialist economy (d) Communist economy
03. Who among the following gave the definition of Economics as “ Science which deals with wealth”?
(a) Frachild (b) A.C Pigou
(c) Adam smith (d) J.B. Say
04. Lionel Robbins said the following except :
(a) Scarce means (b) Limited ends
(c) Alternative Uses (d) Economics is science
05. In which economic system all the means of production are owned and controlled by private individuals for profit?
(a) Capitalist (b) Socialist
(c) Mixed (d) None of these
06. Supply is a _____ concept.
(a) Flow (b) Stock
(c) Both flow & stock (d) Qualitative
07. Elasticity of supply refers to the percentage change in supply divided by _____
(a) Percentage change in income (b) Percentage change in price
(c) Percentage change in demand (d) Percentage change in cost
08. Conspicuous goods are also called as:
(a) Veblen (b) Snob
(c) Prestigious (d) All of the above
09. A relative price is _____:
(a) Price expressed in terms of money
(b) What you get paid for baby-sitting your cousin
(c) The rate of one money price to another
(d) Equal to a money price
10. Concept of consumer surplus is based on :
(a) Law of Diminishing Marginal Utility (b) Law of Equi - Marginal Utility
(c) Law of Diminishing returns (d) Engel's law
11. In case of a straight line demand curve meeting the two axes, the price elasticity of demand at the Y - axis of the line would be :
(a) Infinity (b) Equal to 1
(c) Zero (d) Less than 1

12. If income increases by 10% and demand increases by 5%, than income elasticity of demand :
(a) +0.5 (b) -0.5
(c) +0.05 (d) -0.05

13. Average product raises due to an increase in variable input, then Marginal product is:
(a) More than AP (b) Less than AP
(c) Equal to AP (d) None

14. Suppose the first units of a variable input generate corresponding total outputs of 150, 200, 350, and 550 . The marginal product of the third unit of inputs is :
(a) 50 (b) 100
(c) 150 (d) 200

15. Which among the following is not a characteristic of land ?
(a) Land is an active factor (b) Its power is indestructible
(c) Variety of uses (d) Its supply is limited

16. Which is not a characteristic of labour ?
(a) Labour is not separable from labourer (b) Labour is perishable
(c) Labour is not a mobile factor (d) Labour is an active factor

17. A firm's average fixed cost is Rs. 20 at 6 units of output .What will it be at 4 units of output?
(a) ₹ 60 (b) ₹ 30
(c) ₹ 40 (d) ₹ 20

18. If $TVC = 1000$, $TFC = 400$, , then calculate ATC at 5 units.
(a) 280 (b) 250
(c) 150 (d) 300

19. Average Cost of producing 50 unites of a commodity is Rs.250 and total fixed cost is 1,000. Calculate AFC of producing 100 units of the commodity?
(a) 10 (b) 30
(c) 20 (d) 5


20. Which one of the following is incorrect:
(a) Price Discrimination in perfect competition is beneficial for seller
(b) Price Discrimination in imperfect competition is beneficial for seller
(c) Price Discrimination in monopoly is beneficial for seller
(d) None of the above.

21. The market for ultimate consumers in known as _____
(a) Whole sale market (b) Retail market
(c) Unregulated market (d) Regulated market

22. In a perfect competition , who set the prices:
(a) Buyers (b) Sellers
(c) Both buyers and seller (d) Government

23. Which of the following markers has the concept is group equilibrium in long - run ?
(a) Monopoly (b) Perfect competition
(c) Monopolistic competitive (d) Oligopoly

24. Which is the first order condition for the profit of a firm to be maximum ?
(a) $AC = MR$ (b) $MC = MR$
(c) $MR = AR$ (d) $AC = AR$

25. Which of following is false regarding Monopoly ?
 (a) Firm is a price taker (b) Unique product
 (c) Single Seller (d) None of above
26. Average revenue is also known as _____
 (a) Supply curve (b) Demand curve
 (c) Marginal revenue (d) Average cost
27. The price discrimination under monopoly will be possible under which of the following conditions ?
 (a) The seller has no control over the supply of his product
 (b) The market has the same conditions all over
 (c) The price elasticity of demand is different
 (d) The price elasticity of demand is uniform
28. Which of the following is not a cause of under - developed country?
 (a) Unemployment & poverty (b) Over population
 (c) Income inequalities (d) Dominance of Mass consumption 
29. _____ is the apex bank for agriculture credit in India:
 (a) RBI (b) SIDBI
 (c) NABARD (d) ICICI
30. Which committee recommended simplification and rationalization of tax system in India:
 (a) Chelliah (b) Booth lingam
 (c) Both (a) & (b) (d) Urjit Patel
31. BPO stands for _____:
 (a) Bharat Petroleum Organization (b) Business Process Outsourcing
 (c) Big Portfolio Outstanding (d) Business Profit Organization
32. One the basis of end use, industries are classified into:
 (a) Consumer Goods, Free Goods, Large scale industries
 (b) Intermediate Goods, Consumer goods, Small scale industries
 (c) Capital Goods, Basic Goods, Intermediate Goods, Consumer Goods
 (d) Consumer Goods, Large Scale industries
33. _____ Unemployment is caused by decline in demand.
 (a) Structural (b) Technological
 (c) Disguised (d) Chronic
34. Work force refers to that part of :
 (a) Labour force which is employed (b) Population which is unemployed
 (c) Population which is forced to work (d) Labour force which is unemployed
35. In the theory of demographic transition in the last stage :
 (a) Birth rate rise, death rate rises (b) Birth rate rise, death rate falls
 (c) Birth rate falls, death rate rises (d) Birth rate falls, death rate falls
36. Right of children to free and compulsory education Act (RTE Act) 2009, has free education for all children between the age of _____ a fundamental right.
 (a) 5 and 14 years (b) 6 and 14 years
 (c) 7 and 14 years (d) 8 and 14 years

37. **Inflation can be controlled by:**
 (a) Fiscal measures (b) Monetary measures
 (c) Control of investments (d) **All of the above**
38. _____ **is the different between total receipts and total expenditure:**
 (a) Fiscal deficit (b) **Budget deficit**
 (c) Revenue deficit (d) Capital deficit
39. **Which of the following is not included in domestic territory?**
 (a) Ships and aircrafts operated by the residents of the country between two or more countries
 (b) Fishing vessels, oil and natural gas rigs, and floating platforms operated by the residents of the country.
 (c) Embassies, consulates and military establishments of the country located abroad.
 (d) **Corporate offices of residents outside India.**
40. _____ **is a systematic record of all the economic transactions between one country and rest of the world:**
 (a) Balance of trade (b) Balance of transactions
 (c) Budget (d) **Balance of payments**
41. **Which of the following is not a direct tax:**
 (a) Gift tax (b) Corporate income tax
 (c) **VAT** (d) Wealth tax
42. **Government has permitted up to % Foreign Direct Investment (FDI) by foreign airlines in Indian airline companies:**
 (a) 26 (b) **49**
 (c) 51 (d) 74
43. **Per capita income = _____:**
 (a) **NNP is divided by total population** (b) Population is divided by NNP
 (c) Total capital divided by population (d) None of these
44. **Which of the following is not correctly matched:**
 (a) Liberalisation – relaxation of previous government restrictions usually in areas of social and economic policies.
 (b) Privatisation – the transfer of assets or service functions from public to private ownership
 (c) **Disinvestment – disposal of private sector’s unit to public sector**
 (d) Globalisation – integrating the domestic economy with the world economy
45. _____ **refers to that portion of total deposits of a commercial bank which it has to keep with RBI in the form of cash reserves.**
 (a) **CRR** (b) SLR
 (c) Bank Rate (d) Repo Rate
46. **Who is called the ‘Bank of Issue’?**
 (a) **RBI** (b) SBI
 (c) IDBI (d) ICICI
47. **Money includes:**
 (a) Currencies and demand deposits (b) Bonds, government securities
 (c) Equity shares (d) **All of the above**
48. _____ **is the official minimum rate at which central bank of a country is prepared to rediscount approved bills held by commercial banks :**
 (a) Repo Rate (b) Reverse repo rate
 (c) **Bank Rate** (d) CRR

49. Commercial Banks in India in 1969 were nationalized due to:

- (a) Urban Bias (b) Concentration of economic power
(c) Agricultural sector was neglected (d) All of the above

50. Profitability ratio of commercial banks has not improved much due to _____:

- (a) Low interest on Government borrowings from banks
(b) Subsidization of credit of priority sector
(c) Increasing expenditure due to over staffing
(d) All of the above

51. A bag contain 23 number of coins in the form of 1 rupee, 2 rupee and 5 rupee coin. The total sum of the coins is ₹ 43. The ratio between 1 rupee and 2 rupees coins is 3 : 2, then the number of 1 rupee coins:

- (a) 12 (b) 8
(c) 10 (d) 16

52. If $3^x = 5^y = (75)^z$ then:

- (a) $\frac{1}{x} + \frac{2}{y} = \frac{1}{z}$ (b) $\frac{2}{x} + \frac{1}{y} = \frac{1}{z}$
(c) $\frac{1}{x} + \frac{1}{y} = \frac{1}{z}$ (d) None of these

53. If $abc = 2$ then the value of

$$\frac{1}{1+a+2b^{-1}} + \frac{1}{1+\frac{b}{2}+c^{-1}} + \frac{1}{1+a^{-1}+c} =$$

- (a) 1 (b) 2
(c) $\frac{1}{2}$ (d) $\frac{3}{4}$

54. Given $\log 2 = 0.3010$ and $\log 3 = 0.4771$ than the value of $\log 24$:

- (a) 1.3081 (b) 1.1038
(c) 1.3801 (d) 1.8301

55. Particular company produces some articles on a day. The cost of production per article is ₹ 2 more than thrice the number of articles and the total cost of production is ₹ 800 on a day then the number of articles is:

- (a) 16 (b) 14
(c) 18 (d) 15

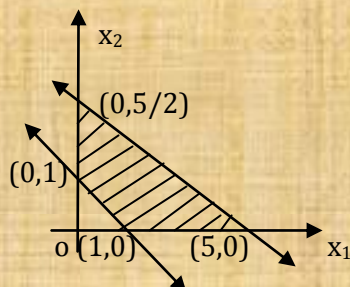
56. A triangle formed by the lines $y = 0, x + 2y = 3, 2x - y = 1$:

- (a) Isosceles triangle (b) Equilateral triangle
(c) Right angled triangle (d) None of these

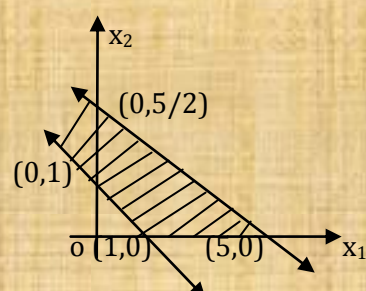
57. The inequalities:

$x_1 + 2x_2 \leq 5, x_1 + x_2 \geq 1, x_1 \geq 0, x_2 \geq 0$ represents the region:

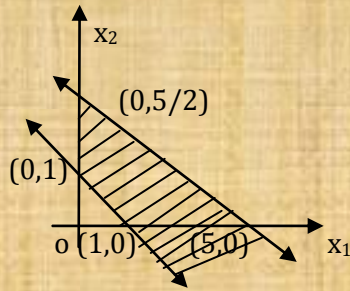
(a)



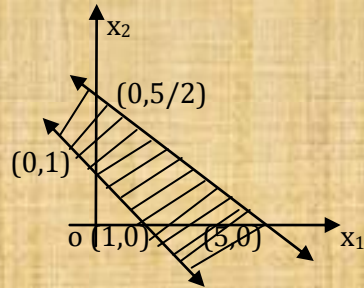
(b)



(c)



(d)



58. If a person lends ₹ 6,000 for 4 year and ₹ 8,000 for 3 years at S.I. The total interest earned is ₹ 2,400 then the rate of interest is:

- (a) 5% (b) 6%
(c) 7% (d) 8%

59. A sum of money amounts ₹ 7,803 for one year at the rate of 4% compounded semiannually then the sum invested is:

- (a) 7,000 (b) 7,500
(c) 7,750 (d) 8,000

60. The difference between the simple interest and compound interest on a certain sum of money invested for 2 years at 5% p.a. is ₹ 30. Then the sum:

- (a) 10,000 (b) 12,000
(c) 13,000 (d) None of these

61. In how many ways 4 members can occupy 9 vacant seats in a row:

- (a) 3204 (b) 3024
(c) 4⁹ (d) 9⁴

62. If $(n+1)C_{r+1} : {}^nC_r : {}^{n-1}C_{r-1} = 8 : 3 : 1$ then find the value of n:

- (a) 14 (b) 15
(c) 16 (d) 17

63. How many numbers between 1000 and 10,000 can be formed with the digits 1,2,3,4,5,6:

- (a) 720 (b) 360
(c) 120 (d) 60

64. A person received the salary for the 1st year is ₹ 5,00,000 per year and he received an increment of ₹ 15,000 per year then the sum of the salary he taken in 10 years:

- (a) ₹ 56,75,000 (b) ₹ 72,75,000
(c) ₹ 63,75,000 (d) None of these

65. The number of terms of the series needed for the sum of the series $50 + 45 + 40 + \dots$ becomes zero:

- (a) 22 (b) 21
(c) 20 (d) None of these

66. $2.353535\dots =$

- (a) $\frac{233}{99}$ (b) $\frac{234}{99}$
(c) $\frac{232}{99}$ (d) $\frac{235}{99}$

67. The number of subsets formed from the letters of the word "ALLAHABAD":

- (a) 128 (b) 16
(c) 32 (d) None of these

68. $f = \mathbb{R} \rightarrow \mathbb{R}$ is defined by $f(x) = 2^x$ then f is:

- (a) One - one and onto (b) One - one and into
(c) Many to one (d) One to many

69. If $f(x) = 100x$ then $f^{-1}(x)$:

- (a) $\frac{x}{100}$ (b) $\frac{1}{100x}$
(c) $\frac{1}{100}$ (d) None of these

70. $\lim_{x \rightarrow 0} \frac{\log(1+x)}{e^{2x}-1} =$

- (a) 1 (b) $\frac{1}{2}$
(c) $-\frac{1}{2}$ (d) -1

71. $\lim_{n \rightarrow \infty} (0.7 + 0.07 + 0.007 + \dots \text{ n terms}) =$

- (a) $\frac{77}{98}$ (b) $\frac{9}{7}$
(c) $\frac{7}{9}$ (d) $\frac{99}{77}$

72. If $f(x) = \frac{x^3 + a^3}{x+a}$ for $x \neq -a$

$= K$ for $x = -a$

Is continuous at $x = -a$ then the value of K is:

- (a) $-3a^2$ (b) $-2a^2$
(c) $3a^2$ (d) $2a^2$

73. $\frac{d}{dx} (\log(\sqrt{x-1} + \sqrt{x+1})) :$

- (a) $\frac{1}{2\sqrt{x^2-1}}$ (b) $\frac{1}{2\sqrt{x^2+1}}$
(c) $\frac{1}{\sqrt{x-1} + \sqrt{x+1}}$ (d) None of these

74. $f(x) = \log_e \left(\frac{x-1}{x+1} \right)$ and $f'(x) = 1$ then the value of $x =$

- (a) 1 (b) 0
(c) $\pm \sqrt{3}$ (d) $\pm \sqrt{2}$

75. $\int_1^e \frac{e^{x(\log_e x + 1)}}{x} dx :$

- (a) $e - 1$ (b) $e^e - 1$
(c) e^e (d) None the there

76. Different modes of presentation of data are:
 (a) Textual (b) Tabular
 (c) Both (a) & (b) (d) None of these
77. Profit made by XYZ bank in different years refers to:
 (a) Attribute (b) Discrete variable
 (c) Continuous variable (d) None of these
78. For construction of Histogram the class intervals of frequency distribution is:
 (a) Equal (b) Unequal
 (c) Either Equal or Unequal (d) None of these
79. In _____ method(s) information can be gathered by the researcher himself by contacting the interviewee:
 (a) Personal Interview (b) Telephone Interview
 (c) Both (a) & (b) (d) Indirect oral
80. The G.M. of observation 40, 50 and x is 10, then find the value of x:
 (a) 1 (b) 5
 (c) 2 (d) 1 / 2
81. The mean of 10 observations is 14.4. Out of these mean of 4 observations is 16.5, then find the mean of remaining observations:
 (a) 13.6 (b) 13
 (c) 13.8 (d) 12
82. If the mean of data is 55.6 and the mode is 46, then the median is:
 (a) 50.4 (b) 40.7
 (c) 52.4 (d) None of these
83. _____ is used for ordering the size of designed cloths:
 (a) Mean (b) Median
 (c) Mode (d) None of these
84. The mean of 6,4,1,5,6,10 and 3 is 5. If each number is added with 2, then the new mean is.....:
 (a) 7 (b) 5
 (c) 6 (d) 10
85. Regression coefficients are affected by.....:
 (a) Change of origin (b) Change of Scale
 (c) Both origin & Scale (d) Neither origin nor scale
86. If the sum of the squares of rank differences in the marks of 10 students in two subject is 44, then the coefficient of rank correlation is:
 (a) 0.78 (b) 0.73
 (c) 0.87 (d) None of these
87. If the regression line of x on y is $3x + 2y = 100$, then find the value of b_{xy} ?
 (a) $-\frac{2}{3}$ (b) $\frac{10}{3}$
 (c) $\frac{3}{2}$ (d) $\frac{2}{3}$
88. Regression lines are passes through the points:
 (a) Mean (b) Standard deviation
 (c) Both (a) & (b) (d) None of these

89. If $P(A) = \frac{1}{2}$, $P(B) = \frac{1}{3}$, $P(A \cup B) = \frac{2}{3}$, then the $P(A \cap B)$?
- (a) $\frac{1}{4}$ (b) $\frac{1}{6}$
(c) $\frac{2}{3}$ (d) $\frac{1}{2}$
90. If $P(A) = \frac{2}{3}$, $P(B) = \frac{3}{8}$, $P(A \cap B) = \frac{1}{4}$, then events A & B are.....
- (a) Independent and mutually exclusive
(b) Independent but not mutually exclusive
(c) Mutually exclusive but not independent
(d) Neither independent nor exclusive
91. A bag contains 6 green and 5 red balls. One ball is drawn at random. The probability of getting a red ball is?
- (a) $\frac{5}{11}$ (b) $\frac{6}{11}$
(c) $\frac{5}{6}$ (d) None of these
92. The Second & third moments of observations (-6, -4, -2, 0, 2, 4, 6) are:
- (a) (12, 0) (b) (0, 12)
(c) (16, 0) (d) (0, 16)
93. In _____ distribution mean = variance:
- (a) Binomial (b) Normal
(c) Poisson (d) t
94. _____ is / are Bi-parametric distribution (s):
- (a) Binomial (b) Poisson
(d) Both (a) & (c)
(c) Normal
95. In Poisson distribution $\mu_4 = 2$, then find μ_2 :
- (a) 2 (b) 4
(c) 2/3 (d) $\frac{1}{2}$
96. If X & Y are two independent normal variates with means μ_1 & μ_2 and standard deviations σ_1 & σ_2 respectively, then $X + Y$ follows..... :
- (a) Mean = $\mu_1 + \mu_2$, standard deviations = 0
(b) Mean = $\mu_1 + \mu_2$, standard deviations = $\sigma_1^2 + \sigma_2^2$
(c) Mean = 0, standard deviations = $\sigma_1^2 + \sigma_2^2$
(d) Mean = $\mu_1 + \mu_2$, standard deviations = $\sqrt{\sigma_1^2 + \sigma_2^2}$
97. According to Neyman's allocation, in stratified sampling:
- (a) **Sample size is proportional to the population size and population standard deviation**
(b) Sample size is proportional to the sample SD
(c) Sample size is proportional to the sample variance
(d) Population size is proportional to the sample variance
98. From the following data:

Commodity		A	B	C	D
1992 Base Year	Price	3	5	4	1
	Quantity	18	6	20	14
1993 Current Year	Price	4	5	6	3
	Quantity	15	9	26	15

The Paasche's price index number is:

- (a) 146.41 (b) 148.25
(c) 144.25 (d) None of these

99. The time reversal test is satisfied by _____ index number:

- (a) Laspeyre's (b) Paasche's
(c) Fisher's (d) None of these

100. Index numbers are used in:

- (a) Economics (b) Statistics
(c) Both (a) & (b) (d) None of these



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PART A : FUNDAMENTALS OF ACCOUNTING & MERCANTILE LAW

1	B	11	D	21	C	31	A	41	C	51	C	61	D	71	A	81	D	91	B
2	A	12	D	22	C	32	B	42	A	52	A	62	B	72	B	82	B	92	C
3	A	13	B	23	A	33	D	43	A	53	D	63	C	73	C	83	B	93	D
4	B	14	A	24	C	34	A	44	A	54	D	64	C	74	A	84	B	94	B
5	A	15	A	25	B	35	A	45	A	55	B	65	A	75	C	85	A	95	D
6	C	16	A	26	A	36	D	46	A	56	A	66	C	76	C	86	D	96	C
7	D	17	D	27	A	37	B	47	B	57	D	67	B	77	B	87	B	97	C
8	A	18	D	28	B	38	B	48	A	58	A	68	C	78	B	88	A	98	C
9	D	19	B	29	A	39	C	49	A	59		69	A	79	A	89	C	99	A
10	A	20	B	30	B	40	C	50	A	60		70	A	80	D	90	B	100	C

PART B : GENERAL ECONOMICS & QUANTITATIVE APTITUDE

1	C	11	A	21	B	31	B	41	C	51	A	61	B	71	C	81	B	91	A
2	A	12	A	22	C	32	C	42	B	52	A	62	B	72	C	82	C	92	C
3	D	13	A	23	C	33	A	43	A	53	A	63	B	73	A	83	C	93	C
4	B	14	C	24	B	34	A	44	C	54	C	64	A	74	C	84	A	94	D
5	A	15	A	25	A	35	D	45	A	55	A	65	B	75	C	85	B	95	C
6	A	16	C	26	B	36	B	46	A	56	C	66	A	76	C	86	B	96	D
7	B	17	B	27	C	37	D	47	D	57	A	67	C	77	C	87	A	97	A
8	D	18	A	28	D	38	B	48	C	58	A	68	B	78	C	88	A	98	A
9	C	19	A	29	C	39	D	49	D	59	B	69	A	79	C	89	B	99	C
10	A	20	A	30	C	40	D	50	D	60	B	70	B	80	D	90	B	100	C