

लोक सेवा आयोग
नेपाल राष्ट्र बैंक, प्रशासन, सहायक द्वितीय, सहायक पदको खुला प्रतियोगितात्मक लिखित परीक्षा
२०७९/१०/२०/७७

KEY [C]

प्रश्न: घण्टा : पूर्व योग्यता परीक्षा

समय : ४५ मिनेट

पूर्वार्द्ध : ५००

विषय : व्यवस्थापन, लेखा, अर्थशास्त्र, बैकिङ्ग, गणित, कम्प्युटर र सामान्य ज्ञान

उत्तरपुस्तिकाको प्रश्नपत्रको KEY अन्तिमार्ध पृष्ठले उल्लेख गर्नुपर्नेछ । उल्लेख नगरेका उत्तरपुस्तिका रद्द हुनेछ । परीक्षामा calculator, mobile फोन गर्न पाइनेछैन ।

५०×२=१०० अङ्क

वस्तुगत बहुविकार

- ४०,००० को ४% को ४% कति हुन्छ?
(What is 4% of 4% of 40,000?)
A) 16 B) 64 C) 80 D) 1600
- एउटा घासले ३६ मिनेटमा एक ट्याङ्की भर्न सक्छ र अर्को घासले त्यही ट्याङ्की १८ मिनेटमा खाली गर्न सक्छ । यदि त्यो ट्याङ्की पहिले नै आधा भरिएको छ र दुवै घासहरू एकैसाथ खोलिएको छ भने यस अवस्थामा तलका मध्ये कुन सत्य हुन्छ?
(A tap can fill a tank in 36 minutes and another tap can empty it in 18 minutes. If the tank is already half full and both the taps are opened together, then which of the following is true in this condition?)
A) त्यो ट्याङ्की ९ मिनेटमा भरिनेछ B) त्यो ट्याङ्की १८ मिनेटमा खाली हुनेछ
C) त्यो ट्याङ्की १८ मिनेटमा भरिनेछ D) त्यो ट्याङ्की १२ मिनेटमा खाली हुनेछ
- मस पत्ता लगाउनुहोस् ।
(Find the H.C.F. of)
 $3x^2 - 8x + 4$, $2x^2 - 5x + 2$ and $x^4 - 8x$
A) (x-2) B) (x+2) C) (x-4) D) (x+4)
- १६ जना मानिसलाई कुनै काम सकन २० दिन लाग्छ । तिनीहरूले काम शुरू गरेको १० दिनपछि आधा मानिसहरूले काम गर्न छाडे भने सो काम पूरा गर्न कति दिन लाग्छ?
(It takes 20 days to complete a piece of work for 16 people. After they work for 10 days half of them left the work. How many days does it take to complete the work?)
A) २० B) २५ C) ३० D) ४०
- जम्मा विद्यार्थीहरूको एक चौथाई केटाहरू भएको एउटा कक्षामा ३० जना केटीहरू छन् भने उक्त कक्षामा रहेका जम्मा विद्यार्थी संख्या कति होला?
(In a class, there are 1/4 boys and the number of girls is 30. What is the total number of students in the class?)
A) ४० B) ४८ C) ५० D) ५४
- एउटा घडीको क्रय मूल्य रु. ५०० र नाफा २०% छ भने घडीको विक्रि मूल्य कति हुन्छ?
(The cost price of a watch is Rs. 500 and 20% profit. Then what is the selling price?)
A) रु. ४०० B) रु. ६०० C) रु. ५०० D) रु. ७००
- यदि $a=b^x$, $b=c^y$ र $c=a^z$ भए xyz को मान कति हुन्छ?
(If $a=b^x$, $b=c^y$ and $c=a^z$, then what is the value of xyz ?)
A) 0 B) 1 C) xyz D) abc

Objective Questions On Accounting With Answer For Loksawa

Hongkong Society of Accountants



Objective Questions On Accounting With Answer For Loksawa:

FINANCIAL ACCOUNTING in Q and A Folorunsho MEJABI, 2017-01-01 Wisdom is not a product of schooling but of the lifelong attempt to acquire it Albert Einstein was quoted as saying I think the big mistake in schools is trying to teach children anything and by using fear as the basic motivation Fear of getting failing grades fear of not staying with your class etc Interest can produce learning on a scale compared to fear as a nuclear explosion to a firecracker This book presents a new learning style evident with today's students and addresses accounting industry changes as well This textbook is not written as a reference text rather it is written in another form where knowledge can be bridged and tested through questions and answers in a multiple choice format To gain most from the text we would advise you to read topics relevant to the multiple choices so as to be able to attempt the questions raised The answers to the questions are provided towards the back pages of the text The book will not in small measure assist students in preparation for their regular academic and professional exams Accounting has evolved over the years especially in the areas of Standard setting and adoption of International Financial Reporting Standards around the globe The book basically covers introductory parts of basic financial accounting and book keeping It is good starting point for accounting students accountants corporate gurus and managers of businesses Don't forget that The more that you read the more things you will know The more that you learn the more places you'll go *Objective Question Commerce - Financial Accounting* Dheeraj Kumar Singh, Useful for all Commerce

competitive examination where Objective Questions are asked like College Lecturer Assistant Professor UGC NET JRF Commerce SET Commerce Phd Entrance Accounts Officers PGT Commerce M Com Entrance etc **Bookkeeping and Accounts, Multiple Choice Questions and Answers** Moses B. Carson, 2007 This comprehensive review contains 930 multiple choice questions and answers that reinforce bookkeeping and accounting knowledge concepts and techniques

Cost Accounting MCQ (Multiple Choice Questions) Arshad Iqbal, 2019-05-17 The Cost Accounting Multiple Choice Questions MCQ Quiz with Answers PDF Cost Accounting MCQ PDF Download Quiz Questions Chapter 1 29 Practice Tests with Answer Key BBA MBA Accounting Questions Bank MCQs Notes includes revision guide for problem solving with hundreds of solved MCQs Cost Accounting MCQ with Answers PDF book covers basic concepts analytical and practical assessment tests Cost Accounting MCQ PDF book helps to practice test questions from exam prep notes The Cost Accounting MCQs with Answers PDF eBook includes revision guide with verbal quantitative and analytical past papers solved MCQs Cost Accounting Multiple Choice Questions and Answers MCQs PDF Free download chapter 1 a book covers solved quiz questions and answers on chapters Accounting concepts activity based costing and management balanced scorecard and strategic profitability analysis balanced scorecard quality time and theory of constraints basics of accounting budgeting and accounting capacity analysis and inventory costing capital budgeting and cost benefit analysis cost allocation customer profitability and sales variance analysis cost allocation joint products and byproducts cost function and behavior cost

management and pricing decisions cost volume profit analysis decision making process and information department costs common costs and revenues direct cost variances and management control financial ratios analysis flexible budget and management control flexible budget overhead cost variance fundamentals of accounting inventory management just in time and costing methods job costing management accounting in organization management control systems and multinational considerations master budget and responsibility accounting overhead cost variances and management control performance measurement compensation and multinational considerations process costing spoilage rework and scrap tests for college and university revision guide Cost accounting Quiz Questions and Answers PDF free download eBook s sample covers beginner s solved questions textbook s study notes to practice online tests The book Class 11 12 Cost Accounting MCQs Chapter 1 29 PDF includes high school question papers to review practice tests for exams Cost Accounting Multiple Choice Questions MCQ with Answers PDF digital edition eBook a study guide with textbook chapters tests for CFP CFA CMA CPA CA ICCI ACCA competitive exam Cost Accounting Mock Tests Chapter 1 29 eBook covers problem solving exam tests from BBA MBA textbook and practical eBook chapter wise as Chapter 1 Accounting Concepts MCQ Chapter 2 Activity based Costing and Management MCQ Chapter 3 Balanced Scorecard and Strategic Profitability Analysis MCQ Chapter 4 Balanced Scorecard Quality Time and Theory of Constraints MCQ Chapter 5 Basics of Accounting MCQ Chapter 6 Budgeting and Accounting MCQ Chapter 7 Capacity Analysis and Inventory Costing MCQ Chapter 8 Capital Budgeting and Cost Benefit Analysis MCQ Chapter 9 Cost Allocation Customer Profitability and Sales Variance Analysis MCQ Chapter 10 Cost Allocation Joint Products and Byproducts MCQ Chapter 11 Cost Function and Behavior MCQ Chapter 12 Cost Management and Pricing Decisions MCQ Chapter 13 Cost Volume Profit Analysis MCQ Chapter 14 Decision Making Process and Information MCQ Chapter 15 Department Costs Common Costs and Revenues MCQ Chapter 16 Direct Cost Variances and Management Control MCQ Chapter 17 Financial Ratios Analysis MCQ Chapter 18 Flexible Budget and Management Control MCQ Chapter 19 Flexible Budget Overhead Cost Variance MCQ Chapter 20 Fundamentals of Accounting MCQ Chapter 21 Inventory Management Just in Time and Costing Methods MCQ Chapter 22 Job Costing MCQ Chapter 23 Management Accounting in Organization MCQ Chapter 24 Management Control Systems and Multinational Considerations MCQ Chapter 25 Master Budget and Responsibility Accounting MCQ Chapter 26 Overhead Cost Variances and Management Control MCQ Chapter 27 Performance Measurement Compensation and Multinational Considerations MCQ Chapter 28 Process Costing MCQ Chapter 29 Spoilage Rework and Scrap MCQ The Accounting Concepts MCQ PDF e Book Chapter 1 practice test to solve MCQ questions on Conversion costs cost analysis inventory types inventoriable cost and period cost manufacturing costs period costs prime costs and types of inventories The Activity Based Costing and Management MCQ PDF e Book Chapter 2 practice test to solve MCQ questions on Activity based costing systems activity based costing accounting broad averaging and consequence and refining costing system The Balanced Scorecard and Strategic Profitability Analysis MCQ PDF e Book

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and static budget The Financial Ratios Analysis MCQ PDF e Book Chapter 17 practice test to solve MCQ questions on Sensitivity analysis operating income breakeven point target income contribution margin calculations contribution margin versus gross margin effects of sales mix on income gross margin calculations and uncertainty The Flexible Budget and Management Control MCQ PDF e Book Chapter 18 practice test to solve MCQ questions on Flexible budget flexible budget variance static budget sales volume variance and cost accounting The Flexible Budget Overhead Cost Variance MCQ PDF e Book Chapter 19 practice test to solve MCQ questions on Cost variance analysis overhead cost variance analysis fixed overhead cost variances activity based costing production volume variance setup cost variable and fixed overhead costs The Fundamentals of Accounting MCQ PDF e Book Chapter 20 practice test to solve MCQ questions on Direct costs indirect costs manufacturing costs manufacturing merchandising and service sector companies total costs unit costs and types of inventory The Inventory Management Just in Time and Costing Methods MCQ PDF e Book Chapter 21 practice test to solve MCQ questions on Inventory management system inventory related relevant costs just in time purchasing cost accounts inventory management MRP retail organizations and inventory management The Job Costing MCQ PDF e Book Chapter 22 practice test to solve MCQ questions on Building block concepts of costing systems budget indirect costs end of financial year indirect costs allocation normal costings total costs unit costs and variations from normal costing The Management Accounting in Organization MCQ PDF e Book Chapter 23 practice test to solve MCQ questions on Management accounting management accounting guidelines organization structure and management accountant decision making process information and decision process financial and cost accounting and strategic decisions The Management Control Systems and Multinational Considerations MCQ PDF e Book Chapter 24 practice test to solve MCQ questions on Management control systems decentralization costs organization structure decentralization and transfer pricing The Master Budget and Responsibility Accounting MCQ PDF e Book Chapter 25 practice test to solve MCQ questions on Budgets and budgeting cycle Kaizen budgeting responsibility and controllability accounting concepts accounting principles computer based financial planning models internal controls accounting sensitivity analysis uncertainty and types of inventory The Overhead Cost Variances and Management Control MCQ PDF e Book Chapter 26 practice test to solve MCQ questions on Fixed overhead costs flexible budget variance and planning of variable The Performance Measurement Compensation and Multinational Considerations MCQ PDF e Book Chapter 27 practice test to solve MCQ questions on Performance measure financial and nonfinancial performance measures economic value added strategy and levels and residual income The Process Costing MCQ PDF e Book Chapter 28 practice test to solve MCQ questions on Process costing system operation costing transferred in costs WAM and spoilage and weighted average method The Spoilage Rework and Scrap MCQ PDF e Book Chapter 29 practice test to solve MCQ questions on Job costing spoilage rework and scrap terminology scrap and byproducts accounting types of spoilage WAM and spoilage

Objective Question Commerce - Cost & Management Accounting Dheeraj Kumar Singh, Useful for all

Commerce competitive examination where Objective Questions are asked like College Lecturer Assistant Professor UGC NET JRF Commerce SET Commerce Phd Entrance Accounts Officers PGT Commerce M Com Entrance etc **Frank Wood's**

Business Accounting Tommy Robinson, Frank Wood, 2000 This text has been developed to test students knowledge of basic bookkeeping and accounting It is specifically linked to the seventh edition of Business Accounting 1 but is general enough to be used alongside any text in basic accounting Approximately 400 questions are provided with answers explanations and workings at the back of the book **Basic Accounting Interview Questions and Answers for Freshers - English**

Navneet Singh, Here are some basic accounting interview questions and answers that would be useful for freshers 1 What is accounting Answer Accounting is the systematic process of recording analysing and reporting financial transactions of a business It provides critical information for decision making ensuring that the financial performance and position of an organization are accurately represented 2 What are the different types of accounting Answer The main types of accounting include Financial Accounting Recording and reporting financial transactions to provide a clear financial picture to external stakeholders Management Accounting Providing information to managers for decision making planning and performance evaluation Cost Accounting Analysing the cost of production and operations to control expenses Tax Accounting Preparing tax returns and planning for future tax obligations 3 What are the fundamental accounting principles Answer The fundamental accounting principles include Accrual Principle Transactions are recorded when they occur not necessarily when cash is exchanged Consistency Principle The same accounting methods should be used from period to period Going Concern Principle Assumes that the business will continue to operate indefinitely Matching Principle Expenses should be matched with the revenues they help to generate Prudence Principle Revenues and profits are not anticipated but expenses and losses are provided for as soon as they are recognized 4 What is the accounting equation Answer The accounting equation is Assets = Liabilities + Equity This equation forms the foundation of double entry bookkeeping where every transaction affects at least two accounts 5 What is double entry bookkeeping Answer Double entry bookkeeping is an accounting system where each transaction is recorded in at least two accounts This system ensures that the accounting equation Assets = Liabilities + Equity always remains balanced For every debit entry there is a corresponding credit entry 6 What are financial statements Answer Financial statements are formal records of the financial activities of a business They include Balance Sheet Shows the company's financial position at a specific point in time Income Statement Reports the company's financial performance over a specific period Cash Flow Statement Provides information about the company's cash inflows and outflows over a period 7 What is depreciation Answer Depreciation is the process of allocating the cost of a tangible asset over its useful life It accounts for the wear and tear usage and obsolescence of the asset Common methods of depreciation include straight line declining balance and units of production 8 What is a trial balance Answer A trial balance is a report that lists the balances of all general ledger accounts at a particular point in time It is used to verify that the total debits equal

the total credits ensuring that the accounting entries are accurate 9 What is working capital Answer Working capital is the difference between a company's current assets and current liabilities It measures a company's short term liquidity and operational efficiency 10 What is the difference between accounts payable and accounts receivable Answer Accounts Payable AP Amounts a company owes to suppliers or creditors for goods or services received Accounts Receivable AR Amounts a company is owed by customers for goods or services delivered 11 What is a ledger Answer A ledger is a book or collection of accounts in which account transactions are recorded Each account has its own page showing all the debits and credits affecting it and the account's balance 12 What is a journal entry Answer A journal entry is a record of a financial transaction in the accounting journal Each entry consists of the date of the transaction the accounts involved the amounts to be debited and credited and a brief description of the transaction 13 What is accrual accounting Answer Accrual accounting is a method where revenue and expenses are recorded when they are earned or incurred regardless of when cash is exchanged This provides a more accurate picture of a company's financial position and performance 14 What is a balance sheet Answer A balance sheet is a financial statement that shows a company's assets liabilities and equity at a specific point in time It provides a snapshot of the company's financial condition 15 What is an income statement Answer An income statement also known as a profit and loss statement reports a company's revenues expenses and profits or losses over a specific period It shows how revenue is transformed into net income These questions and answers should provide a good foundation for freshers preparing for an accounting interview

Financial Accounting. Objective Questions and Explanation, 2003

Financial Accounting Irvin N. Gleim, William Arthur Collins, 1983 *Frank Wood's Business Accounting Multiple Choice Question Book* Tommy Robinson, 1998 This text has been developed to test students' knowledge of basic bookkeeping and accounting It is specifically linked to the seventh edition of Business Accounting 1 but is general enough to be used alongside any text in basic accounting Approximately 400 questions are provided with answers explanations and workings at the back of the book Examination Questions and Answers Hongkong Society of Accountants, 19?? Accounting Ratio ((Multiple Choice Questions and Answers)) Toye Adelaja, 2017-01-14 It has been discovered that multiple choice questions have become integral parts of all financial accounting examinations in the world nowadays This book includes many multiple choice questions and answers on accounting ratio The book is designed and prepared for candidates preparing for financial accounting examinations It is very useful for students in high schools secondary schools and tertiary institutions who want to know the rudiments of financial accounting The book contains various questions on accounting financial ratios Answers and explanations are also provided in the book Business professionals and other people who are interested in acquiring accounting knowledge will also find the book beneficial

Objective Commerce (MCQs' for Competitive Examination) - Volume 1 Dheeraj Kumar Singh, Financial Accounting 1482 MCQS Corporate Accounting 1215 MCQS Cost Management Accounting 703 MCQS Advance Miscellaneous Accounting 402 MCQS **Fundamentals of Accounting with Multiple**

Choice Questions K.K. Agrawal,2010-08-01 *Basic Financial Accounting (MCQ and A) Revised International Edition* Toye Adelaja,2015-04-24 It has been discovered that multi choice questions have become integral parts of every financial accounting examination in the world nowadays This book includes many multi choice questions and answers on each accounting topic The book is designed and prepared for candidates preparing for financial accounting examination It is very useful for students in high schools secondary schools and tertiary institution who want to know the rudiments of financial accounting The book contains various questions on each topic in financial accounting Answers and explanations are also provided in the book Business men and other people who are interested in acquiring accounting knowledge will also find the book beneficial

Objective Question Commerce - Corporate Accounting Dheeraj Kumar Singh, Useful for all Commerce competitive examination where Objective Questions are asked like College Lecturer Assistant Professor UGC NET JRF Commerce SET Commerce Phd Entrance Accounts Officers PGT Commerce M Com Entrance etc *IGCSE Accounting* Rakesh Kabra,2019-08-31 A Compilation of Multiple Choice Questions with Answers from Past Papers *The Best of the Lastest Exam Questions and Answers in the Accounting Higher Grade* Ann Botha,2007 *Interview Questions and Answers for Experienced Accountant - English* Navneet Singh, For experienced accountants interview questions often focus on their advanced knowledge technical skills and practical experience in accounting Here s a list of common interview questions for experienced accountants along with suggested answers

- 1 Can you describe your experience with accounting software and which platforms you have used Answer I have extensive experience with various accounting software platforms I have worked with QuickBooks SAP and Microsoft Dynamics and I am also familiar with Oracle Financial Services I have used these systems for tasks ranging from financial reporting and reconciliation to managing accounts payable and receivable My experience includes setting up and customizing reports handling data migration and providing training to team members on these platforms
- 2 How do you ensure accuracy and compliance in financial reporting Answer Ensuring accuracy and compliance involves a combination of rigorous procedures and ongoing oversight I start by adhering to established accounting standards and regulations such as GAAP or IFRS I implement internal controls and review processes to catch and correct errors Additionally I regularly perform reconciliations and audits of financial statements and work closely with external auditors to ensure compliance with regulatory requirements
- 3 Can you provide an example of a complex accounting problem you ve solved Answer Certainly At my previous job we faced a complex issue with intercompany transactions where the reconciliation was not aligning due to discrepancies in reporting between different subsidiaries I led a detailed review to identify the discrepancies and implemented a standardized procedure for reporting and reconciliation This involved cross training team members and adjusting the reporting system to ensure consistency As a result we improved accuracy and reduced reconciliation time significantly
- 4 How do you stay updated with changes in accounting standards and regulations Answer I stay updated with changes in accounting standards and regulations through a combination of professional

development and continuous learning I regularly read industry journals participate in webinars and attend accounting conferences I also belong to professional organizations such as the AICPA and regularly review updates from regulatory bodies like the FASB and IASB Additionally I take continuing education courses to keep my knowledge current

5 Describe your experience with budgeting and forecasting Answer In my previous role I was responsible for preparing annual budgets and financial forecasts I worked closely with department heads to gather input and understand their financial needs I used historical data and market trends to create accurate forecasts I also implemented variance analysis to compare actual performance against the budget and provided insights and recommendations for corrective actions This process helped in maintaining financial control and achieving strategic business goals

6 How do you handle tight deadlines and multiple priorities in accounting Answer Handling tight deadlines and multiple priorities requires effective time management and organizational skills I prioritize tasks based on urgency and importance and use project management tools to keep track of deadlines I also ensure clear communication with my team to delegate tasks efficiently and address any potential bottlenecks proactively During busy periods I stay focused on critical deliverables and manage stress by breaking tasks into manageable steps

7 What is your approach to internal controls and risk management Answer My approach to internal controls and risk management involves implementing robust control procedures and regularly reviewing their effectiveness I conduct risk assessments to identify potential areas of concern and design controls to mitigate those risks I also ensure that there is proper segregation of duties and maintain thorough documentation of all processes Regular internal audits and continuous monitoring help in identifying any weaknesses and ensuring that controls are functioning as intended

8 Can you explain the significance of financial ratios and how you use them in your work Answer Financial ratios are crucial for analysing a company's performance and financial health I use ratios such as liquidity ratios profitability ratios and solvency ratios to assess various aspects of financial performance For instance I analyse the current ratio and quick ratio to evaluate liquidity and the return on equity and net profit margin to assess profitability This analysis helps in making informed decisions identifying trends and providing recommendations for improving financial performance

9 How do you ensure effective communication with other departments and stakeholders Answer Effective communication with other departments and stakeholders is key to successful accounting operations I ensure clear and regular communication by setting up meetings to discuss financial performance addressing concerns promptly and providing detailed reports and explanations when needed I also collaborate closely with other departments to understand their needs and provide financial insights that support their objectives Maintaining transparency and being approachable helps in building strong working relationships

10 Describe a time when you implemented a new process or system in your accounting role Answer In my previous role I led the implementation of a new expense management system to streamline the approval process and improve accuracy I started by assessing the current process and identifying areas for improvement After selecting the new system I coordinated with the IT

department for integration and provided training to the team The new system significantly reduced processing time minimized errors and enhanced visibility into expense reporting The successful implementation resulted in improved efficiency and cost savings for the organization **Objective Accountancy** Dr. S. K. Singh,2016-12-19 The eBooks is authored by proficient Teachers and Professors The Text of the eBooks is simple and lucid The contents of the book have been organised carefully and to the point

Unveiling the Magic of Words: A Overview of "**Objective Questions On Accounting With Answer For Loksawa**"

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