



Bihar Public Service Commission

Exam Date- 22-07-2024

Advt. No. 22/2024, Accountancy, Class 11-12

Final Answer key

SET-E	ANSWER KEY	SET-F	ANSWER KEY	SET-G	ANSWER KEY	SET-H	ANSWER KEY	REMARK
E-1	D	E-3	D	E-4	D	E-7	D	
E-2	C	E-4	A	E-5	B	E-8	C	
E-3	C	E-5	A	E-6	B	E-4	C	
E-4	D	E-1	D	E-7	D	E-5	D	
E-5	C	E-2	A	E-8	B	E-6	C	
E-6	C	E-7	A	E-1	B	E-2	C	
E-7	C	E-8	A	E-2	B	E-3	C	
E-8	E	E-6	E	E-3	E	E-1	E	
H-9	C	H-19	A	H-15	B	H-25	C	
H-10	A	H-20	C	H-16	A	H-26	B	
H-11	D	H-21	D	H-17	D	H-27	D	
H-12	B	H-22	B	H-18	C	H-28	A	
H-13	C	H-23	A	H-19	B	H-29	C	
H-14	E	H-24	E	H-20	E	H-30	E	
H-15	A	H-25	C	H-21	A	H-9	B	
H-16	B	H-26	B	H-22	C	H-10	A	
H-17	B	H-27	B	H-23	C	H-11	A	
H-18	C	H-28	A	H-24	B	H-12	C	
H-19	E	H-29	E	H-25	E	H-13	E	
H-20	B	H-30	B	H-26	C	H-14	A	
H-21	D	H-9	D	H-27	D	H-15	D	
H-22	A	H-10	C	H-28	A	H-16	B	
H-23	C	H-11	A	H-29	B	H-17	C	
H-24	B	H-12	B	H-30	C	H-18	A	
H-25	E	H-13	E	H-9	E	H-19	E	
H-26	A	H-14	C	H-10	A	H-20	B	
H-27	C	H-15	A	H-11	B	H-21	C	अन्य सभी उत्तर अशुद्ध है।
H-28	D	H-16	D	H-12	D	H-22	D	
H-29	B	H-17	B	H-13	C	H-23	A	
H-30	A	H-18	C	H-14	A	H-24	B	
U-9	A	U-19	C	U-15	A	U-25	B	
U-10	B	U-20	B	U-16	C	U-26	A	
U-11	C	U-21	A	U-17	B	U-27	C	
U-12	B	U-22	B	U-18	C	U-28	A	
U-13	E	U-23	E	U-19	E	U-29	E	
U-14	D	U-24	D	U-20	D	U-30	D	
U-15	D	U-25	D	U-21	D	U-9	D	
U-16	B	U-26	B	U-22	C	U-10	A	
U-17	A	U-27	C	U-23	A	U-11	B	
U-18	A	U-28	C	U-24	A	U-12	B	
U-19	D	U-29	D	U-25	D	U-13	D	
U-20	D	U-30	D	U-26	D	U-14	D	
U-21	A	U-9	C	U-27	A	U-15	B	
U-22	C	U-10	A	U-28	B	U-16	C	

SET-E	ANSWER KEY	SET-F	ANSWER KEY	SET-G	ANSWER KEY	SET-H	ANSWER KEY	REMARK
U-23	A	U-11	C	U-29	A	U-17	B	
U-24	B	U-12	B	U-30	C	U-18	A	
U-25	C	U-13	A	U-9	B	U-19	C	
U-26	C	U-14	A	U-10	B	U-20	C	
U-27	A	U-15	C	U-11	A	U-21	B	
U-28	C	U-16	A	U-12	B	U-22	C	
U-29	B	U-17	B	U-13	C	U-23	A	
U-30	A	U-18	C	U-14	A	U-24	B	
B-9	D	B-19	D	B-15	D	B-25	D	
B-10	B	B-20	B	B-16	C	B-26	A	
B-11	B	B-21	B	B-17	C	B-27	A	
B-12	A	B-22	C	B-18	A	B-28	B	
B-13	A	B-23	C	B-19	A	B-29	B	
B-14	C	B-24	A	B-20	B	B-30	C	
B-15	B	B-25	B	B-21	C	B-9	A	
B-16	C	B-26	A	B-22	B	B-10	C	
B-17	C	B-27	A	B-23	B	B-11	C	
B-18	B	B-28	B	B-24	C	B-12	A	
B-19	C	B-29	A	B-25	B	B-13	C	
B-20	B	B-30	B	B-26	C	B-14	A	
B-21	B	B-9	B	B-27	C	B-15	A	
B-22	B	B-10	B	B-28	C	B-16	A	
B-23	C	B-11	A	B-29	B	B-17	C	
B-24	C	B-12	A	B-30	B	B-18	C	
B-25	A	B-13	C	B-9	A	B-19	B	
B-26	B	B-14	B	B-10	C	B-20	A	
B-27	C	B-15	A	B-11	B	B-21	C	
B-28	A	B-16	C	B-12	A	B-22	B	
B-29	B	B-17	B	B-13	C	B-23	A	
B-30	B	B-18	B	B-14	C	B-24	A	
31	E	39	E	47	E	63	E	
32	B	40	B	48	C	64	A	
33	A	41	C	49	A	65	B	
34	E	42	E	50	E	66	E	
35	C	43	A	51	B	67	C	
36	A	44	C	52	A	68	B	
37	C	45	A	53	B	69	C	
38	B	46	B	54	C	70	A	
39	C	47	A	55	B	31	C	
40	E	48	E	56	E	32	E	
41	E	49	E	57	E	33	E	
42	C	50	A	58	B	34	C	
43	C	51	A	59	B	35	C	
44	C	52	A	60	B	36	C	
45	B	53	B	61	C	37	A	
46	B	54	B	62	C	38	A	
47	D	55	D	63	D	39	D	
48	C	56	A	64	B	40	C	
49	B	57	B	65	C	41	A	
50	A	58	C	66	A	42	B	
51	A	59	C	67	A	43	B	
52	Deleted	60	Deleted	68	Deleted	44	Deleted	
53	B	61	B	69	C	45	A	
54	B	62	B	70	C	46	A	

SET-E	ANSWER KEY	SET-F	ANSWER KEY	SET-G	ANSWER KEY	SET-H	ANSWER KEY	REMARK
55	A	63	C	31	A	47	B	
56	A	64	C	32	A	48	B	
57	D	65	D	33	D	49	D	
58	B	66	B	34	C	50	A	
59	A	67	C	35	A	51	B	
60	E	68	E	36	E	52	E	The highest peak in Eastan Ghat 'Jindhagada'.
61	C	69	A	37	B	53	C	
62	B	70	B	38	C	54	A	
63	B	31	B	39	C	55	A	
64	B	32	B	40	C	56	A	
65	B	33	B	41	C	57	A	
66	D	34	D	42	D	58	D	
67	A	35	C	43	A	59	B	
68	E	36	E	44	E	60	E	
69	Deleted	37	Deleted	45	Deleted	61	Deleted	
70	C	38	A	46	B	62	C	
71	E	87	E	105	E	126	E	
72	A	88	C	106	A	127	B	
73	E	89	E	107	E	128	E	
74	A	90	C	108	A	129	B	
75	D	91	D	109	D	130	D	
76	E	92	E	110	E	131	E	
77	B	93	B	111	C	132	A	
78	E	94	E	112	E	133	E	
79	B	95	B	113	C	134	A	
80	C	96	A	114	B	135	C	Because "Real accounts only" and " Personal accounts only" both are wrong options.
81	A	97	C	115	A	136	B	
82	A	98	C	116	A	137	B	
83	D	99	D	117	D	138	D	
84	A	100	C	118	A	139	B	
85	B	101	B	119	C	140	A	Because Interest on investement is accreud interest only and not received yet
86	B	102	B	120	C	141	A	
87	D	103	D	121	D	142	D	
88	D	104	D	122	D	143	D	

SET-E	ANSWER KEY	SET-F	ANSWER KEY	SET-G	ANSWER KEY	SET-H	ANSWER KEY	REMARK
89	E	105	E	123	E	144	E	Because none of the options are considered as purpose of providing depreciation on fixed assets.
90	E	106	E	124	E	145	E	
91	C	107	A	125	B	146	C	
92	B	108	B	126	C	147	A	
93	B	109	B	127	C	148	A	
94	D	110	D	128	D	149	D	
95	C	111	A	129	B	150	C	
96	E	112	E	130	E	71	E	
97	D	113	D	131	D	72	D	
98	A	114	C	132	A	73	B	
99	B	115	B	133	C	74	A	
100	C	116	A	134	B	75	C	
101	B	117	B	135	C	76	A	
102	C	118	A	136	B	77	C	
103	C	119	A	137	B	78	C	
104	C	120	A	138	B	79	C	
105	D	121	D	139	D	80	D	
106	B	122	B	140	C	81	A	
107	E	123	E	141	E	82	E	
108	C	124	A	142	B	83	C	
109	C	125	A	143	B	84	C	
110	C	126	A	144	B	85	C	
111	D	127	D	145	D	86	D	
112	C	128	A	146	B	87	C	
113	C	129	A	147	B	88	C	
114	C	130	A	148	B	89	C	
115	B	131	B	149	C	90	A	
116	B	132	B	150	C	91	A	
117	C	133	A	71	B	92	C	
118	E	134	E	72	E	93	E	
119	A	135	C	73	A	94	B	
120	E	136	E	74	E	95	E	
121	C	137	A	75	B	96	C	
122	E	138	E	76	E	97	E	
123	D	139	D	77	D	98	D	Because "Changes in Current Assets" and "Sources of Funds" are correct options.
124	C	140	A	78	B	99	C	
125	D	141	D	79	D	100	D	
126	B	142	B	80	C	101	A	
127	A	143	C	81	A	102	B	

SET-E	ANSWER KEY	SET-F	ANSWER KEY	SET-G	ANSWER KEY	SET-H	ANSWER KEY	REMARK
128	B	144	B	82	C	103	A	
129	E	145	E	83	E	104	E	
130	C	146	A	84	B	105	C	Because "Cash Account" and "Goodwill Account" cannot be credited.
131	E	147	E	85	E	106	E	
132	A	148	C	86	A	107	B	
133	C	149	A	87	B	108	C	
134	B	150	B	88	C	109	A	
135	C	71	A	89	B	110	C	
136	A	72	C	90	A	111	B	
137	E	73	E	91	E	112	E	
138	E	74	E	92	E	113	E	
139	A	75	C	93	A	114	B	
140	E	76	E	94	E	115	E	
141	E	77	E	95	E	116	E	Because none of A, B & C options are correct.
142	A	78	C	96	A	117	B	
143	C	79	A	97	B	118	C	
144	E	80	E	98	E	119	E	
145	C	81	A	99	B	120	C	Because transfer to sinking fund is done after preparation of P&L A/C only. This is an appropriation of profit
146	E	82	E	100	E	121	E	Because options A,B & C all are wrong.
147	B	83	B	101	C	122	A	
148	B	84	B	102	C	123	A	
149	D	85	D	103	D	124	D	
150	C	86	A	104	B	125	C	Because redemption of prof shares can also be made by issue of fresh shares.