

Mock Test For JKSSB Finance Accounts Assistant (FAA) Posts 2026
Conducted By Exam Waves Coaching Academy

Time Allowed: 120 Minutes

Maximum Marks: 120

INSTRUCTIONS

1. **IMMEDIATELY AFTER THE COMMENCEMENT OF THE EXAMINATION, YOU SHOULD CHECK THAT THIS TEST BOOKLET DOES NOT HAVE ANY UNPRINTED OR TORN OR MISSING PAGES OR ITEMS, ETC. IF SO, GET IT REPLACED BY A COMPLETE TEST BOOKLET.**
2. Please note that it is the candidate's responsibility to encode and fill in the Roll Number, Booklet Serial No. and Test Booklet Series Code A, B, C or D carefully and without any omission or discrepancy at the appropriate places on the OMR Answer / Response Sheet. Any omission/discrepancy will render the Response Sheet liable for rejection.
3. This Test booklet contains 120 items (questions). Each item comprises of four responses (answers). You will select the response which you want to mark on the Answer Sheet/Response Sheet. In case you feel that there is more than one correct response, mark the response which you consider the most appropriate. In any case, choose **ONLY ONE** response for each item.
4. You have to mark all your responses **ONLY** on the separate Answer/Response Sheet provided. See directions in the Response Sheet.
5. All items carry equal marks.
6. After you have completed filling in all your responses on the Response Sheet and the examination has concluded, you should hand over to the Invigilator only the Answer/Response Sheet. Sheets for rough work will be given separately.
7. **Penalty for wrong answers:**
THERE WILL BE PENALTY FOR WRONG ANSWERS MARKED BY THE CANDIDATE IN THE WRITTEN TEST (OBJECTIVE TYPE QUESTIONS PAPERS).
 - (i) There are four alternatives for the answer to every question. For each question for which a wrong answer has been given by the candidate, ($\frac{1}{4}$) of the marks assigned to that question will be deducted as penalty.
 - (ii) If a candidate gives more than one answer, it will be treated as a wrong answer even if one of the given answers happens to be correct and there will be same penalty as above for that question.
 - (iii) If a question is left blank, i.e., no answer is given by the candidate, there will be no penalty for that question.

General Knowledge with Special Reference to J&K UT

Q1) Which one of the following was not a member of Cabinet Mission Plan 1946?

- (a) Stafford Cripps
- (b) Pethick Lawrence
- (c) A V Alexander
- (d) Sir Reginald Maxwell

Q2) Which of the following rivers discharge their water in Arabian sea?

- (a) Mahi
- (b) Narmada
- (c) Sabarmati
- (d) Godavari

(a) ABCD (b) AB only (c) ABC only (d) BCD only

Q3) Which one of the following is the Longest Lake of India?

- (a) Vembanad Lake
- (b) Chilka Lake
- (c) Kanwar Lake
- (d) Periyar Lake

Q4) Where is the HQ of North Eastern Railway?

- (a) Hajipur
- (b) Gorakhpur
- (c) Kolkata
- (d) Jabalpur

Q5) Which one of the following is essentially performed as Solo Dance?

- (a) Mohiniyattam
- (b) Kuchipudi
- (c) Kathak
- (d) Manipuri

Q6) Maho Mangat is the highest peak of which district of J&K?

- (a) Udhampur
- (b) Ramban
- (c) Samba
- (d) Reasi

Q7) Consider the following and choose the correct about Budgam District?

- (a) it came into existence in 1979
- (b) Earlier name was Sri Pratap
- (c) It was also called Pargana Deesu
- (d) Prior to 1979 it was part of BARAMULLA

(a) ABCD (b) ABD (c) BCD (d) ABC

Q8) Jammu came under the Sikhs in the year?

- (a) 1819
- (b) 1808
- (c) 1811
- (d) 1821

Q9) Sardar Abdul Quayoom became the Administrator of which District in 1940?

- (a) Kathua
- (b) Poonch
- (c) Doda
- (d) Kishtwar

Q10) Consider the following and choose the correct one about J&K UT?

- (a) It has area of 42,241 Sq Km
- (b) It has 4 official languages
- (c) Jammu has Humid sub tropical climate
- (d) Kashmir valley has Moderate climate

(a) ABC (b) ABCD (c) BCD (d) ACD

Q11) Consider the following about J&K Reorganisation Act 2019 choose which are correctly matched?

SECTION	DEALS WITH
(a) 47	Secretrait of L A
(b) 48	Languages to be used in Acts and Bills etc
(c) 55	Conduct of Business
(d) 53	Council of ministers

(a) ABCD (b) BD (c) BCD (d) AB

Q12) who was the ruler of Jammu when Alexander invaded?

- (a) Adi Rai
- (b) Damodur Dutt
- (c) Suraj Dhar
- (d) None of the Above

Q13) According to IUCN which one the following is under the category of Least Concerned?

- (a) Khalij Pheasant
- (b) Asiatic Ibex
- (c) Markhor
- (d) Black Necked Crane

Q14) which one of the following is the largest Tributary of Ravi River?

- (a) Ujh
- (b) Naaz
- (c) Devika
- (d) None of the above

Q15) Consider the following and choose the correct about the Rivers and their Tributaries?

RIVER	TRIBUTARY
Jhelum	Kalani
Chenab	Nerru
Ravi	Budhil
Ujh	Bhinni

(a) ABC (b) BCD (c) ABCD (d) CD

Q16) Who wrote the Opera ‘BOMBUR TE YEMBERZAL’?

- (a) Dina Nath Nidam
- (b) Mehjoor
- (c) Rasul Mir
- (d) Rehman Rahi

Q17) Which one of the following Languages is/are historically written in SHARADA script?

- (a) Dogri
- (b) Kashmiri
- (c) Urdu
- (d) All of the above

Q18) Who among the following is known as IMAM-E- ISHQYA SHAIRE?

- (a) Mehjoor
- (b) Rasul Mir
- (c) Mahmud Ghami
- (d) Farooq Nazki

Q19) Which one of the following Power project is proposed to be built on Marusdar River?

- (a) Bursar
- (b) Ratle
- (c) Kwar
- (d) Kishanganga

Q20) Consider the following and choose the correct about One District One Product?

PRODUCT	DISTRICT
(a) Lavender	Doda
(b) Honey	Ramban
(c) Pickels	Udhampur
(d) Flowers	Srinagar

- (a) ABCD (b) BCD (c) ACD (d) ABD

Q21) Among the following which one is the most stable ecosystem?

- a) Desert
- b) Ocean
- c) Forest
- d) None

Q22) RAMAN Peak is situated in the?

- a) Arabian Sea
- b) Shiwaliks
- c) Himalayas
- d) Nicobar Island

Q23) Which one of the following longitudes determines Indian Standard Time?

- a) 85.5°E
- b) 82.5°E
- c) 81.5°E
- d) 82.1°E

Q24) Operation BRHAMA was started by India to help the earthquake-affected areas of which country?

- a) Nepal
- b) Bhutan
- c) Maldives
- d) Myanmar

Q25) Which country became the 11th member of ASEAN in 2025?

- a) Timor-Leste
- b) Jamaica
- c) Bangladesh
- d) Indonesia

Q26) Which country became the first in South Asia to join UN Water Conservation?

- a) Bangladesh
- b) Bhutan
- c) India
- d) Nepal

Q27) According to the 2011 Census, what was the old-age dependency ratio in India?

- a) 14.2%
- b) 16.2%
- c) 9.7%
- d) 16.6%

Q28) Who was the viceroy at the time of Quit India Movement?

- a) Lord Linlithgow
- b) Lord Wavell
- c) Lord Mountbatten
- d) None of the Above

Q29) The only Riverine major port of India is?

- a) Kolkata
- b) Paradip
- c) Deendayal
- d) J. L. Nehru

Q30) Jelep La Pass is located in the?

- a) Kumaon Himalayas
- b) Kashmir Himalayas
- c) Sikkim Himalayas
- d) Punjab Himalayas

ACCOUNTANCY

Q31) “Revenue should be recognized at the point of sale” — which concept best suits this?

- a) Matching concept
- b) Accrued concept
- c) Realization concept
- d) Conservatism concept

Q32) Outstanding Wages A/c is?

- a) Personal
- b) Nominal
- c) Real
- d) None of the above

Q33) Which of the following is / are not recorded in the Cash Book?

- a) Credit purchases
- b) Trade discount
- c) Bad debts
- d) All of the above

Q34) The cheque already issued by a company and yet to be presented to the bank is called?

- a) Outstanding cheque
- b) Uncollected cheque
- c) Uncredited cheque
- d) Bounced cheque

Q35) Direct expenses are also called?

- a) Chargeable expenses
- b) Sundry expenses
- c) Overhead expenses
- d) All of the above

Q36) Depreciation of plant and machinery is part of?

- a) Factory overhead
- b) Distribution overhead
- c) Selling overhead
- d) Administration overhead

Q37) Which one of the following is correct?

- a) $\text{Assets} = \text{Liabilities} - \text{owners equity}$
- b) $\text{Assets} + \text{liabilities} = \text{owners equity}$
- c) $\text{Assets} = \text{liabilities} + \text{owners equity}$
- d) $\text{Assets} + \text{owners equity} = \text{Liabilities}$

Q38) Which one of the following will appear on the credit side of a Ledger Account?

- a) Cash received
- b) Discount received
- c) Purchases
- d) Rent expenses

Q39) PFMS is managed by?

- a) Office of CGA
- b) RBI
- c) Central Government
- d) None

Q40) Under-valuation of stock is which kind of an error?

- a) Technical
- b) Principal
- c) Compensatory
- d) None

Q41) Income Tax in India is charged at the rate prescribed by?

- a) Income Act
- b) Finance Act
- c) Ministry of Finance
- d) CBDT

Q42) Which voucher is used when cash is received?

- a) Payment
- b) Contra
- c) Journal
- d) Receipt

Q43) Service costing is also called?

- a) Operating cost
- b) Operation cost
- c) Multiple cost
- d) None of the above

Q44) The account showing Gross Profit or Gross Loss of the business is?

- a) Trial Balance
- b) Trading Account
- c) Profit and Loss Account
- d) Balance Sheet

Q45) Which one of the following is shown on the credit side of Profit and Loss Account?

- a) Indirect income
- b) Direct income
- c) Direct expenses
- d) Indirect expense

Q46) Which one of the following is not included in the calculation of Gross Profit in Trading Account?

- a) Operating expenses
- b) Opening stock
- c) Sales revenue
- d) Cost of goods sold

Q47) In Trial Balance which account with normal balance is recorded on the credit side?

- a) Accrued expense account
- b) Bank account
- c) Cash account
- d) All of the above

Q48) How many steps are there in the accounting cycle?

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

Q49) Net profit of the business increases the?

- a) Capital
- b) Drawings
- c) Debts
- d) Receivables

Q50) Net profit is?

- a) Credited to Capital Account
- b) Credited to Drawings Account
- c) Debited to Capital Account
- d) Debited to Drawings Account

Q51) Prime cost + Factory overheads is known as?

- a) Marginal cost
- b) Factory cost
- c) Job costing
- d) Commercial cost

Q52) The incidence of tax on tax is called?

- a) Tax evasion
- b) Tax cascading
- c) Both a & b
- d) Neither a & b

Q53) Debit note is issued by an entity at the time of?

- a) Sales return
- b) Purchase return
- c) Both a & b
- d) Neither a & b

Q54) An audit that is required by law is called?

- a) Statutory audit
- b) Internal audit
- c) Voluntary audit
- d) All of the above

Q55) Which of the following would not be recorded in the Purchase Book?

- a) Credit purchase of ₹100 furniture
- b) Credit purchase of ₹500 goods from Javid
- c) Credit purchase of ₹250 raw material
- d) All of the above

Q56) If assets are 2000 and liabilities are 500, the owner's equity is?

- a) 1500
- b) 1000
- c) 500
- d) 700

Q57) Salary account is?

- a) Nominal
- b) Real
- c) Personal
- d) Representative Personal

Q58) Among the following, which one is not a component of Profit and Loss Account?

- a) Capital
- b) Expenses
- c) Revenues
- d) Gross profit

Q59) When a firm is dissolved, the final settlement is done through?

- a) Cash Account
- b) Balance Sheet
- c) Partners' Capital Account
- d) Trading Account

Q60) Which one of the following appears on the debit side of Trading Account?

- a) Sales
- b) Opening stock
- c) Gross profit
- d) Closing stock

(a) ABC (b) ABCD (c) AD (d) BC

GENERAL ENGLISH

Q61) Convert the following sentence from Active to Passive voice

Rohit will tell her later

- a) She will be told later by Rohit
- b) She will tell later by Rohit
- c) She will be tell later by Rohit
- d) She will be tell later

Q62) Change the narration

Rohit said, "I must attend the meeting"

- a) Rohit said that it was must that he attend the meeting
- b) Rohit said that he had to attend the meeting
- c) Rohit said that he would attend the meeting
- d) Rohit said that if he must attend the meeting

Q63) Choose the correct Tense

Rahim ----- the movie before he read the review

- a) Have watched
- b) Was watching
- c) Had watched
- d) Watches

Q64) Rearrange the following

Tamil Nadu / in / the move / favour of / except / all states / were

- a) Tamil Nadu except all states were in favour of the move
- b) All states except Tamil Nadu were in favour of the move
- c) Except Tamil Nadu all states were in favour of the move
- d) The move were in favour of all states except Tamil Nadu

Q65) He is averse ----- hard work

- a) To
- b) At
- c) From
- d) On

Q66) Football is ----- most popular sports in the world

- a) The
- b) An
- c) A
- d) No article

Q67) She ----- sing beautifully when she was young

- a) Could
- b) Must
- c) Shall
- d) Might

Q68) Select the most appropriate Synonyms of the given word

SANGUINE

- a) Bloody
- b) Confident
- c) Restless
- d) Helpless

Q69) Select the most appropriate Antonym of the given word

DOGMA

- a) Doubt
- b) Optional
- c) Justice
- d) Principle

Q70) In the following question four alternatives are given for the Idiom and Phrase. Choose the right one which best expresses the meaning.

Spill the beans

- (a) To keep a secret
- (b) To reveal a Secret
- (c) To Chop Vegetables
- (d) To Cry over what is done

STATISTICS

Q71) Which of the following is a One Dimensional diagram?

- a) Pie chart
- b) Bar diagram
- c) A graph
- d) Cylinder

Q72) Among the following, one is not a method of collecting primary data?

- a) Published books
- b) Interview
- c) Questionnaire
- d) Observation

Q73) Fisher's method of index number is based on?

- a) Arithmetic mean
- b) Harmonic mean
- c) Geometric mean
- d) All of the above

Q74) Three coins are tossed simultaneously. The probability of getting at least two heads is?

- a) $\frac{1}{4}$
- b) $\frac{1}{2}$
- c) $\frac{3}{4}$
- d) $\frac{3}{8}$

Q75) What is the best indicator of fertility?

- a) TFR
- b) NRR
- c) GRR
- d) CBR

Q76) What is the percentage of people living in urban areas according to the 2011 Census report?

- a) 31.16%
- b) 27.7%
- c) 28.7%
- d) 25.5%

Q77) If $(A) = 100$, $(B) = 80$, $(AB) = 600$, $N = 200$, then $(\alpha\beta) = ?$

- a) 40
- b) 110
- c) 80
- d) 90

Q78) Neonatal Mortality Rate refers to death of infants within the period of?

- a) 1 year
- b) First 7 days
- c) First 28 days
- d) First 24 hours

Q79) Calculate the Arithmetic Mean of 5, 10, 15, 20, 25?

- a) 9
- b) 14
- c) 15
- d) 19

Q80) Paasche's index uses which of the following?

- a) Current year quantities as weights
- b) Base year quantities
- c) Both a & b
- d) None of the above

Mathematics

Q81) What is the probability of getting a face card ,when a card is drawn from a deck?

- (a) $\frac{1}{13}$
- (b) $\frac{4}{13}$
- (c) $\frac{3}{13}$
- (d) $\frac{1}{4}$

Q82) What is the simple interest on 8000 at 6% per annum for 4 years?

- (a) 1820
- (b) 1860
- (c) 1660
- (d) 1920

Q83) Find the value of k ,if $x = 1$, $y = 2$ is a solution of the equation $2x + 3y = k$?

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

Q84) If A and B are two finite sets such that $n(A) = 25$, $n(B) = 30$, and $n(A \cup B) = 30$, find $n(A \cap B)$

- (a) 33
- (b) 42
- (c) 15
- (d) 25

Q85) If $y = (\sin x + \cos x) / (\sin x - \cos x)$, dy/dx at $x = 0$ is?

- (a) 0
- (b) -2
- (c) $\frac{1}{2}$
- (d) Does not exist

Q86) If $A = \{1, 2, 3\}$ and $B = \{2, 3, 4\}$, what is symmetric difference $A \Delta B$?

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

Q87) What is the position vector of the point (1, 2, 0)?

- (a) $i + j + k$
- (b) $i + 2j$
- (c) $i + 2j + k$
- (d) $2j + k$

Q88) The unit vector having the opposite direction of the vector (1, -1) is?

- (a) $(1/\sqrt{2})(1, -1)$
- (b) $(-1/\sqrt{2})(1, -1)$
- (c) $(-1, 1)$
- (d) $(1, -1)$

Q89) The interest on Rs 54000 loan for nine months at 8% interest per year is?

- (a) 3240
- (b) 2430
- (c) 1340
- (d) 4230

Q90) Q88. If X and Y are two sets and $X \cup Y = X \cap Y$, then which of the following is true?

- a) $X = \emptyset$
- b) $Y = \emptyset$
- c) $X = Y$
- d) $X \subseteq Y$

Economics

Q91) GNPmp is equal to

- (a) GDPmp- Depreciation
- (b) GNPmp + Subsidy
- (c) GDPmp+NFIA
- (d) None of the above

Q92) In Ricardian theory of rent , the land yields no rent is called?

- (a) Marginal land
- (b) Superior land
- (c) both a & b
- (d) Neither a or b

Q93) Kinked demand curve is a characteristic of ?

- (a) Monopoly
- (b) Perfect competition
- (c) Oligopoly
- (d) Duopoly

Q94) Railway is an example of?

- (a) Monopolistic
- (b) Perfect competition
- (c) Oligopoly
- (d) Monopoly

Q95) Which one is a feature of Law of Variable proportion?

- (a) Diminishing return to a factor
- (b) Negative return to a factor
- (c) Constant return to a factor
- (d) Increasing return to a factor

Q96) Demand Curve is Upward sloping for which of the following goods?

- (a) Inferior goods
- (b) Giffen goods
- (c) Normal goods
- (d) All of the above

Q97) What happens to MU when TU is maximum?

- (a) MU is zero
- (b) MU is decreasing
- (c) MU is negative
- (d) MU is increasing

Q98) Which of the following tool of MONETARY POLICY involves Maximum percentage of deposits banks must keep as reserves?

- (a) CRR
- (b) SLR
- (c) RR
- (d) OMO

Q99) What is the number of panel members in Monetary policy committee?

- (a) 6
- (b) 5
- (c) 4
- (d) 8

Q100) Which of the following is / are the parameters of Gross National Happiness index?

- (a) Good Governance
 - (b) Environmental Protection
 - (c) Cultural Promotion
 - (d) Higher Per Capita Income
- (a) ABCD (b) BCD (c) ABD (d) ACD

Science

Q101) Which one of the following has maximum inertia?

- (a) A cricket ball
- (b) A coin
- (c) An atom
- (d) None of the above

Q102) Rickets is a disease caused by the deficiency of ?

- (a) Vitamin A
- (b) Vitamin B9
- (c) Vitamin D
- (d) Vitamin C

Q103) Which one of the following is not a Green House Gas?

- (a) Nitrogen
- (b) Methane
- (c) Nitrous oxide
- (d) Carbon dioxide

Q104) In which of the following ecosystems the species density is relatively higher than others?

- (a) Coral reefs
- (b) Deep sea
- (c) Desert
- (d) Rain forest

Q105) Match the following and choose the correct answer

DISEASE	CAUSED BY
a) Tuberculosis	1 FUNGI
b) Ebola	2 VIRUS
c) Malaria	3 BACTERIA
d) Candidiasis	4 PROTOZOA

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

Q106) Which of the following type of Coal has the highest carbon content?

- (a) Peat
- (b) Anthracite
- (c) Lignite
- (d) Bituminous

Q107) BORON is an example of ?

- (a) Metal
- (b) Metalloid
- (c) Non metal
- (d) All of the above

Q108) What does the slope of time distance graph give?

- (a) Velocity
- (b) Speed
- (c) Displacement
- (d) Acceleration

Q109) The with highest calorific value is?

- (a) Hydrogen
- (b) Diesel
- (c) Methane
- (d) coal

Q110) Which element is a component of Chlorophyll?

- (a) Potassium
- (b) Calcium
- (c) Phosphours
- (d) Magnesium

Computer

Q111) Match the following and choose the correct answer?

SHORTCUT KEYS

- (a) Ctrl+H
- (b) Ctrl+M
- (c) Ctrl+ shift
- (d) Ctrl+T

USED FOR

- 1 Find and replace
- 2 Hanging indent
- 3 Super script
- 4 Indent in paragraph

A B C D

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

Q112) Which one/are of the following is not found Microsoft Word Page Layout Tab?

- (a) Themes
- (b) Margins
- (c) Shapes
- (d) Alignment

(a) AB

(b) BC

(c) CD

(d)BCD

Q113) Convert the Binary no 1001011 into Decimal?

- (a) 75
- (b) 70
- (c) 65
- (d) 72

Q114) Which of the following one can hold maximum of 1.44 MB data?

- (a) Floppy disk
- (b) CD Rom
- (c) Dvd
- (d) None

Q115) In Microsoft Powerpoint which short cut key is used to open a new blank presentation?

- (a) Ctrl+n
- (b) Ctrl+z
- (c) Alt+n
- (d) Ctrl+shift

Q116) Consider the following and choose the correct about Input devices?

- (a) Monitor, Keyboard, Mouse
- (b) Touch screen, Keyboard, Printer
- (c) Printer, web cam , Plotter
- (d) Web cam, OMR, Joystick

Q117) Which of the following best explains “Seek Time”?

- (a) Sum of latency time
- (b) Time taken to move the read/write head on the desired track
- (c) Delay waiting for rotaion of disk
- (d) None of the above

Q118) Which one of the following is also called Ethical Hacking?

- (a) White hat
- (b) Black hat
- (c) Phishing
- (d) Grey hat

Q119) Among the following one is responsible for loading and relocation of executable programme in main memory?

- (a) Linker
- (b) Loader
- (c) Firmware
- (d) interpreter

Q120) Which of the following is an application software?

- I Unix
- II Mac OS
- III MS Office

Choose the Correct Answer

- a) I II and III
- b) II and III
- c) I and II
- d) III only