

Book For  
Central Warehousing Corporation



CWC Accountant Reasoning Sample Paper



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**(1) Statements:**

**I. A huge truck overturned on the middle of the road last night.**

**II. The police had cordoned off the entire area in the locality this morning for half of the day.**

[A] Statement I is the cause and statement II is its effect.

[B] Statement II is the cause and statement I is its effect.

[C] Both the statements I and II are independent causes.

[D] Both the statements I and II are effects of independent causes.

[E] Both the statements I and II are effects of some common cause.

**Answer : [A]**

**Explanation:** Since a huge truck overturned on the middle of the road last night, so, the police had cordoned off the entire area in the locality last morning for half of the day.

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**(2) Statements:**

**I. Many people visited the religious place during the week-end.**

**II. Few people visited the religious place during the week days.**

[A] Statement I is the cause and statement II is its effect.

[B] Statement II is the cause and statement I is its effect.

[C] Both the statements I and II are independent causes.

[D] Both the statements I and II are effects of independent causes.

[E] Both the statements I and II are effects of some common cause.

**Answer : [E]**

**Explanation:** Both the statements I and II are the effects of some common cause.

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**(3) Statements:**

**I. The university officers have decided to conduct last examination every year in March/April in order to announce the result at proper time.**

**II. In past the result was declared late by the University due to the lack of number of examiners.**

[A] Statement I is the cause and statement II is its effect.

[B] Statement II is the cause and statement I is its effect.

[C] Both the statements I and II are independent causes.

[D] Both the statements I and II are effects of independent causes.

[E] Both the statements I and II are effects of some common cause.

**Answer : [B]**

**Explanation:** Since in the past the result was declared late by university, it has decided to conduct the examination in March/April in order to announce the result at proper time.

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**(4) Statements:**

**I. The Government has increased rates of petrol and diesel by 10% from the immediate effect.**

**II. Oil producing countries have decided to increase 10% of production on crude oil from the last quarter.**

[A] Statement I is the cause and statement II is its effect.

[B] Statement II is the cause and statement I is its effect.

- [C] Both the statements I and II are independent causes.  
[D] Both the statements I and II are effects of independent causes.  
[E] Both the statements I and II are effects of some common cause.

**Answer : [D]**

**Explanation:** Both statements I and II are the effects of independent causes.

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**(5) Statements:**

- I. The government has decided to give tax benefits for small savings for investments and benefit accruals. However, all withdrawals of such savings are to be taxed.**  
**II. People have been investing more in small savings than in equity market to avail maximum tax benefits.**

- [A] Statement I is the cause and statement II is its effect.  
[B] Statement II is the cause and statement I is its effect.  
[C] Both the statements I and II are independent causes.  
[D] Both the statements I and II are effects of independent causes.  
[E] Both the statements I and II are effects of some common cause.

**Answer : [C]**

**Explanation:** Both the statements I and II are independent causes.

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**(6) If A + B means A is the mother of B; A - B means A is the brother B; A % B means A is the father of B and A x B means A is the sister of B, which of the following shows that P is the maternal uncle of Q?**

- [A]  $Q - N + M \times P$   
[B]  $P + S \times N - Q$   
[C]  $P - M + N \times Q$   
[D]  $Q - S \% P$

**Answer : [C]**

**Explanation:**

$P - M \rightarrow P$  is the brother of M  
 $M + N \rightarrow M$  is the mother of N  
 $N \times Q \rightarrow N$  is the sister of Q  
Therefore, P is the maternal uncle of Q.

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**(7) Pointing to a photograph. Bajpai said, "He is the son of the only daughter of the father of my brother." How Bajpai is related to the man in the photograph?**

- [A] Nephew  
[B] Brother  
[C] Father  
[D] Maternal Uncle

**Answer : [D]**

**Explanation:** The man in the photo is the son of the sister of Bajpai. Hence, Bajpai is the maternal uncle of the man in the photograph.

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**(8) Pointing a photograph X said to his friend Y, "She is the only daughter of the father of my mother." How X is related to the person of photograph?**

- [A] Daughter

- [B] Son
- [C] Nephew
- [D] Cannot be decided

**Answer : [B]**

**Explanation:**

'The only daughter of the father of X's mother' means mother of X.  
Hence X is the son of the lady in the photograph.

Note: Still have doubt like "How X is a male?" - [Let's see the discussions.](#)

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**(9) P is the mother of K; K is the sister of D; D is the father of J. How is P related to J?**

- [A] Mother
- [B] Grandmother
- [C] Aunt
- [D] Data inadequate

**Answer : [B]**

**Explanation:**

P is the mother of K

K is the sister of D

D is the father of J.

Therefore, J is the nephew or niece of K and P is the grandmother of J.

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**(10) Pointing to a lady a person said, "The son of her only brother is the brother of my wife." How is the lady related to the person?**

- [A] Maternal aunt
- [B] Grandmother
- [C] Sister of father-in-law
- [D] None of these

**Answer : [C]**

**Explanation:**

Brother of person's wife → brother-in-law of the person. Hence, the son of lady's brother is brother-in-law of the person.

Therefore, the brother of the lady is the father-in-law of the person. Hence, the lady is the sister of the person's father-in-law.

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**(11) Statements: Some actors are singers. All the singers are dancers.**

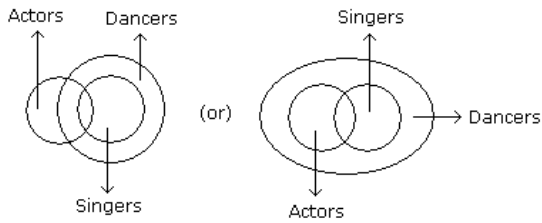
**Conclusions:**

**I. Some actors are dancers.**

**II. No singer is actor.**

- [A] Only (1) conclusion follows
- [B] Only (2) conclusion follows
- [C] Either (1) or (2) follows
- [D] Neither (1) nor (2) follows
- [E] Both (1) and (2) follow

**Answer : [A]**



**Explanation:** Only (1) follows.

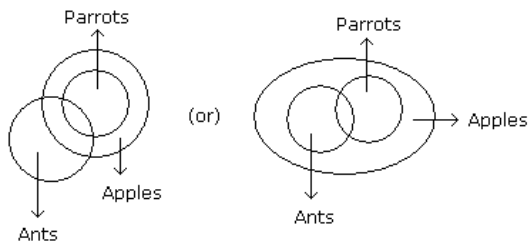
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**(12) Statements: Some ants are parrots. All the parrots are apples.**  
**Conclusions:**

- I. All the apples are parrots.
- II. Some ants are apples.

- [A] Only (1) conclusion follows
- [B] Only (2) conclusion follows
- [C] Either (1) or (2) follows
- [D] Neither (1) nor (2) follows
- [E] Both (1) and (2) follow

**Answer : [B]**



**Explanation:** Only (2) follow.

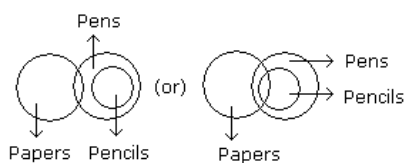
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**(13) Statements: Some papers are pens. All the pencils are pens.**  
**Conclusions:**

- I. Some pens are pencils.
- II. Some pens are papers.

- [A] Only (1) conclusion follows
- [B] Only (2) conclusion follows
- [C] Either (1) or (2) follows
- [D] Neither (1) nor (2) follows
- [E] Both (1) and (2) follow

**Answer : [E]**



**Explanation:** Both (1) and (2) follow.

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(14) Statements: All the goats are tigers. All the tigers are lions.

Conclusions:

- I. All the goats are lions.
- II. All the lions are goats.
- III. Some lions are goats.
- IV. Some tigers are goats.

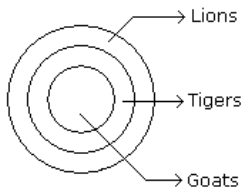
[A] All the four

[B] Only (1), (2) and (3)

[C] Only (1), (3) and (4)

[D] Only (2), (3) and (4)

Answer : [C]



Explanation: Only (1), (3) and (4) follows.

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(15) Statements: Some questions are answers. Some answers are writers. All the writers are poets.

Conclusions:

- I. Some writers are answers.
- II. Some poets are questions.
- III. All the questions are poets.
- IV. Some poets are answers.

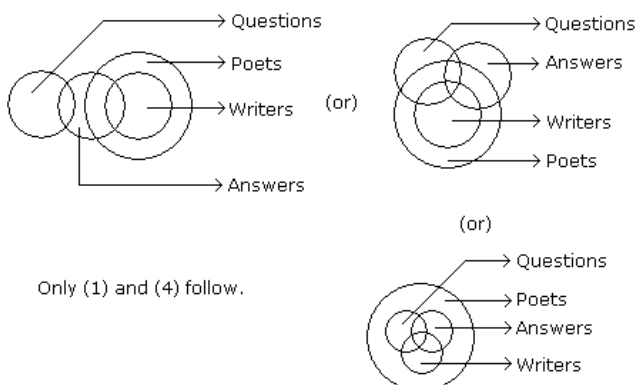
[A] Only (1) and (2)

[B] Only (1) and (4)

[C] Only (1) and (3)

[D] Only (2) and (4)

Answer : [B]



Explanation:

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(16) Physician : Treatment :: Judge : ?

[A] Punishment

[B] Judgement

[C] Lawyer

[D] Court

Answer : [B]

Explanation: As Physician does the treatment similarly Judge delivers the judgement.

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(17) BLOCKED : YOLXPVW :: ? : OZFMXS

[A] DEBATE

[B] RESULT

[C] LABOR

[D] LAUNCH

Answer : [D]

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
↓	↓	...																				...	↓	↓	
Z	Y	X	W	V	U	T	S	R	Q	P	O	N	M	L	K	J	I	H	G	F	E	D	C	B	A

As		Similarly		
B	→	Y		
L	→	O		
O	→	L		
C	→	X		
K	→	P		
E	→	V		
D	→	W		
		L	→	O
		A	→	Z
		U	→	F
		N	→	M
		C	→	X
		H	→	S

Explanation:

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(18) Rectangle : Pentagon

[A] Side : Angle

[B] Diagonal : Perimeter

[C] Triangle : Rectangle

[D] Circle : Square

Answer : [C]

Explanation: Second one had one more side than the first.

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(19) 'Jackal' is related to 'Howl' in the same way as 'Cow' is related to:

[A] Caws

[B] Hoot

[C] Coo

[D] Moo

Answer : [D]

Explanation: As the sound of 'Jackal' is 'Howl' similarly the sound of 'Cow' is 'Moo'.

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(20) 'Walk' is related to 'Run' in the same way as 'Breeze' is related to:

[A] Cold

[B] Dust

[C] Wind

[D] Air

**Answer :** [C]

**Explanation:** As fast mode of 'Walk' is 'Run' in the same way fast mode of 'Breeze' is 'Wind'.

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