



Name: \_\_\_\_\_

Father's Name: \_\_\_\_\_

Mobile Number: \_\_\_\_\_ CNIC Number: \_\_\_\_\_

Room Number: \_\_\_\_\_ Seat Number: \_\_\_\_\_

Candidate's Signature: \_\_\_\_\_ Test Center: \_\_\_\_\_

**GENERAL INSTRUCTIONS:** Candidates must carefully follow the instructions given below and by the instructor / announcer.

- Please compare & check that the **Seat Number, Your Name & Other information** given on the answer sheet and on the sticker on your chair are correct. Please also write this information in the box given above.
- Use of calculator / mobile phone / smart watch is strictly not allowed.
- The test is divided into two parts. (Total duration of the test is **2 hours**)
  - Objective Section – 70 MCQs (from page 1 to 11) – Time allowed: 70 minutes – Total Marks: 70
  - Subjective Section-I – Questions (from page 12 - 13) – Time allowed 15 minutes. Total Marks: 10
  - Subjective Section-II – Questions (from page 13 - 15) – Time allowed 35 minutes. Total Marks: 20

**Note:**

While working on one part/section, candidates are not allowed to go forward or backward to other parts. These parts should be attempted in the order given above.

**Instructions for Objective Section:**

- Each question in Objective Section has only one correct answer (**A / B / C / D**). All answers must be given by marking a CROSS SIGN ☒ at the chosen option on the **red answer sheet provided separately**. Each Correct Answer carries **1 mark**.
- If the candidate wants to change any of the answers, he /she should erase the previous answer clearly and completely. In case candidate crosses more than one option for the same question, the answer will be treated as incorrect answer. Over writing is not acceptable. Such answers will be treated as incorrect answers.
- There will be **NO NEGATIVE MARKING** in all parts of the test. However, if a candidate does not want to answer any question he / she MUST CROSS ☒ the option ☐ on the answer sheet.
- When the instructor announces "**STOP**", candidate must close the test booklets and cover it with the answer sheet. Any evidence of cheating or non-compliance with instructions or tearing pages will lead to disqualification from the test and legal action.
- The candidate should not mark answers on the question booklet and all answers must be given in CROSS SIGN ☒ on the answer sheet with the **pen/ pencil**. However, **rough work can be done on the question booklet**. Make sure you do not write anything other than your signature and marking of Cross ☒ against your answers on the answer sheet.

**Instructions for Subjective Section:**

- Subjective Section is to be attempted on this paper (in the provided space) by using **pen**.
- Making notes / copying questions / solving questions on any paper other than question booklet and answer sheet / removing the question booklet or answer sheet in their entirety or parts of it from the exam room is strictly prohibited and will lead to disqualification from the test and legal action.
- IBA reserves the right to revoke/modify any question or part of it.

**WAIT... Do not turn over this page until you are told to do so**

**SAMPLE PAPER**  
**THE ACTUAL QUESTIONS MAY VARY IN DIFFICULTY LEVEL**  
**INSTRUCTIONS ON THIS SAMPLE PAPER ARE FOR ACTUAL PAPER**

**OBJECTIVE SECTION'S ANSWERS MUST BE GIVEN ON THE COMPUTERIZED  
ANSWER SHEET BY CROSSING THE CORRESPONDING LETTER**

**OBJECTIVE SECTION-1**

No. of Questions: 20 (from 1 to 20 – Total Marks: 20)

Time: 20 Minutes

Questions on Page Numbers: 1 To 2

Negative Markings: **No**

**Analytical/Quantitative**

**Five Sample Questions (actual paper will contain 20 questions in this section)**

1. Rashid spends his monthly salary as shown in the graph below. If he earns \$ 2,500 per month, how much does he spend each month on rent?

- A. \$ 40  
B. \$ 800  
C. \$ 1,000  
D. \$ 1,040

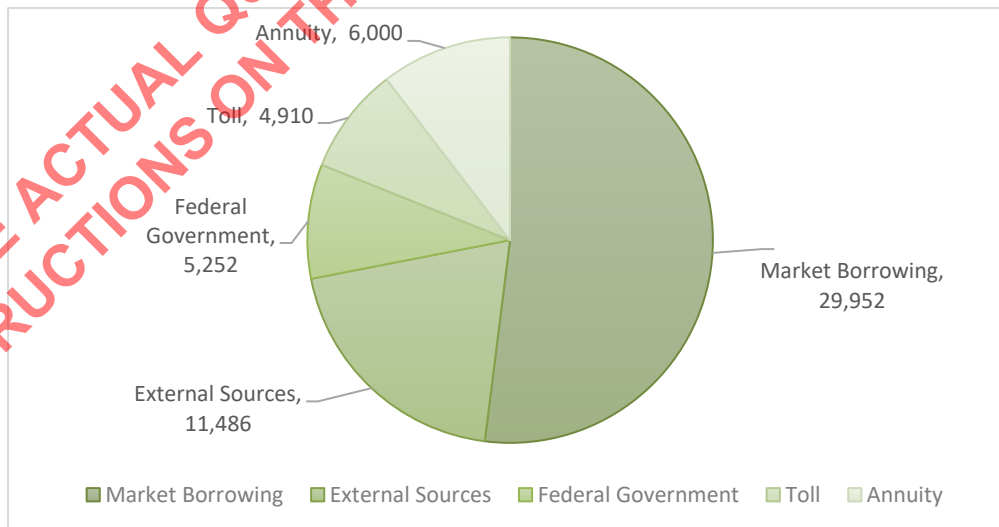


2. If it were discovered that the value of imports shown for 2007 was incorrect and should have been \$5 billion instead, then the average (arithmetic mean) value of imports per year for the 10 years shown would have been approximately how much less?

- A. \$200 million  
B. \$50 million  
C. \$20 million  
D. \$7 million

**Question 3 and 4 are based on following pie chart.**

The following pie-chart shows the sources of funds (in Rs. Crores) to be collected by the National Highways Authority (NHA) for one of its projects.



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3. Nearly about 20% of the funds are to be arranged through:
- Federal Government
  - External Sources
  - Annuity
  - Tool
4. If External Assistance reduces to Rs. 9695 crores, by what percent (approximately) should it increase the Market Borrowing to arrange for the shortage of funds?
- 4.50%
  - 7.50%
  - 6%
  - 8%
5. The table below shows position of Wheat crop for the last 5 years. Wheat accounts for 9.1% of the value added in agriculture and 1.7 percent of the GDP of Pakistan.

Year	Area (000 hectares)	Production (000 tones)	Yield Kgs/Hec
2014-15	9199	25979	2824
2015-16	9204	25086	2726
2016-17	9224	25,633	2779
2017-18	8972	26,674	2973
2018-19	8734	25,492	2919

Which of the statements below can be inferred from the table above?

- During 2018-19, wheat crop was cultivated on an area of 8,734 thousand hectares showing a decrease of 3.6% percent compared to 8,972 thousand hectares.
- During 2018-19, wheat crop was cultivated on an area of 8,734 thousand hectares showing a decrease of 2.6 percent compared to 8,972 thousand hectares.
- During 2016-17, wheat crop was cultivated on an area of 9224 thousand hectares showing an increase of 1 percent compared to 9204 thousand hectares
- During 2017-18, wheat crop was cultivated on an area of 8972 thousand hectares showing a decrease of 2.6 percent compared to 9224 thousand hectares.

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**OBJECTIVE SECTION-2**

No. of Questions: 20 (from 21 to 40 – Total Marks: 20)

Time: 20 Minutes

Questions on Page Numbers: 3

Negative Markings: **No**

**Accounting and Financial Management**

**Five Sample Questions (actual paper will contain 20 questions in this section)**

21. Which Financial Year means

- A) Starts on 1st January and ends by 31st December of the same year.
- B) Starts on 1st June and ends by 31st July of the following year.
- C) Starts on 1st July and ends by 30th June of the following year.
- D) None of the above

22. Primary unit of appropriation means

- A) Means a lump sum of money placed by the prime minister at the disposal of a subordinate authority.
- B) Means a lump sum of money placed by the President at the disposal of a subordinate authority.
- C) Means a lump sum of money placed by the Cabinet at the disposal of a subordinate authority.
- D) None of the above.

23. Moneys received as dues of Government or for deposit in the custody of Government should be credited

- A) into the Public Account in accordance with the Treasury Rules.
- B) into the Post Office Savings Bank in accordance with the Treasury Rules.
- C) into the National Bank of Pakistan acting as an Agent of the State Bank of Pakistan in accordance with the Treasury Rules.
- D) None of the above.

24. If the irregularity be detected by Audit in the first instance, the Accountant General will report it immediately to the administrative authority concerned, and if he considers necessary, to Government as well

- A) The above guideline must be followed without any exemption.
- B) There is just one exemption in case of petty cash when losses involved are lesser than Rs. 1000.
- C) In addition of (ii) there is another exemption in case of custom related revenues when assessment related mistakes are made and the same discovered late.
- D) None of the above.

25. Annual Budget Statement prepared by the Finance Division

- A) Must be presented to the legislature as required by Article 81 of the Constitution.
- B) Must be presented to the legislature as required by Article 80 of the Constitution.
- C) Must be presented to the Auditor General for the verifications of all receipts.
- D) None of the above.

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**OBJECTIVE SECTION-3**

No. of Questions: 10 (from 41 to 50 – Total Marks: 10)

Time: 10 Minutes

Questions on Page Numbers: 4 To 5

Negative Markings: **No**

**Communication & Negotiation Skills**

**Five Sample Questions (actual paper will contain 10 questions in this section)**

41. Which of the following is not a style of negotiation

- A. Compromising
- B. Contending
- C. Collaborating
- D. accommodating

42. What went wrong in the following case

Ashar, a research chemist for a major petro-chemical company, wrote a dense report about some new compounds he had synthesized in the laboratory from oil-refining by-products. The bulk of the report consisted of tables listing their chemical and physical properties, diagrams of their molecular structure, chemical formulas and data from toxicity tests. Buried at the end of the report was a casual speculation that one of the compounds might be a particularly safe and effective insecticide.

Seven years later, the same oil company launched a major research program to find more effective but environmentally safe insecticides. After six months of research, someone uncovered Bruce's report and his toxicity tests. A few hours of further testing confirmed that one of Ashar's compounds was the safe, economical insecticide they had been looking for.

Ashar had since left the company, because he felt that the importance of his research was not being appreciated.

- A) The report was not useful
- B) The report presented faulty results
- C) The report was not structured effectively
- D) The report was not beyond the scope of the company

43. The following figure refers to \_\_\_\_\_

- A. Communication Process
- B. Negotiation Process
- C. Both Communication and Negotiation
- D. Neither Communication nor Negotiation



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**OBJECTIVE SECTION'S ANSWERS MUST BE GIVEN ON THE COMPUTERIZED  
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44. \_\_\_\_\_ describes communication as a two-way process in which participants alternate positions as sender and receiver and generate meaning by sending and receiving feedback within physical and psychological contexts. This model captures the interactive aspects of communication but still doesn't account for how communication constructs our realities and is influenced by social and cultural contexts.

- A) The Interaction model of communication
- B) The Transmission model of communication
- C) The Transaction model of communication
- D) The Transient model of communication

45. Which of the following is not a style of negotiation

- A. Compromising
- B. Contending
- C. Collaborating
- D. accommodating

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**OBJECTIVE SECTION-4**

No. of Questions: 10 (from 51 to 60 – Total Marks: 10)

Time: 10 Minutes

Questions on Page Numbers: 6 To 7

Negative Markings: **No**

**IT Skills**

**Five Sample Questions (actual paper will contain 10 questions in this section)**

61. Figure below shows a worksheet with text in A1:A5. The \_\_\_\_\_ is a single formula that returns the sum of the total number of characters in the range.

B1					
	A	B	C	D	E
1	rabbit	29			
2	coyote				
3	quail				
4	deer				
5	javelina				
6					
7					
8					

- A) =LEN(SUM(A1:A5))  
 B) =SUM(LEN(A1:B5))  
 C) =SUM(B1:B5)  
 D) =SUM(LEN(A1:A5))

62. The tax rate schedule shows the income tax rates for various income levels. The \_\_\_\_\_ formula (in cell B3) returns the tax rate for the income in cell B2:

	A	B	C	D	E	F	G
1				<b>Income is Greater Than or Equal To...</b>	<b>But Less Than or Equal To...</b>	<b>Tax Rate</b>	
2	<b>Enter Income:</b>	\$32,650		\$0	\$2,650	15.00%	
3	<b>The Tax Rate is:</b>	31.00%		\$2,651	\$27,300	28.00%	
4				\$27,301	\$58,500	31.00%	
5				\$58,501	\$131,800	36.00%	
6				\$131,801	\$284,700	39.60%	
7				\$284,701		45.25%	
8							
9							
10							
11							

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**OBJECTIVE SECTION'S ANSWERS MUST BE GIVEN ON THE COMPUTERIZED  
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- A) =VLOOKUP(B2,D2:F7,3)
- B) =VLOOKUP(B2,D2:D7,3)
- C) =VLOOKUP(B2,D2:F7,2)
- D) =LOOKUP(B2,D2:F7,3)

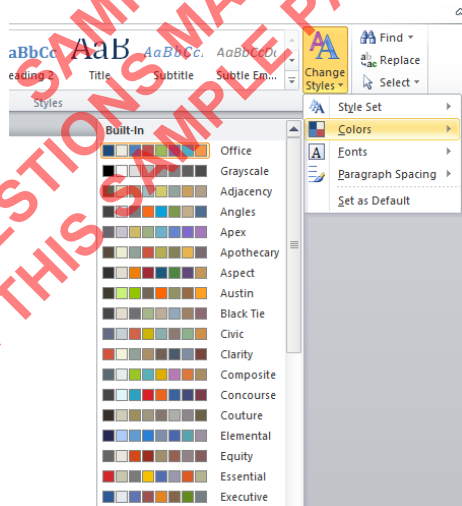
63. The Mark Up amount can be calculated by inserting the following formula in the cell E3:

- A) =D3 – C3
- B) =E3 – C3
- C) =D3 – B3
- D) =E3 – D3

64. The Mark Up % can be calculated by inserting the following formula in cell F3:

- A) =C3/E3
- B) =B3/D3
- C) =C3/D3
- D) =D3/C3

65. A color scheme (screenshot below) in Microsoft Word is a document theme that identifies:



- A) colors for text
- B) colors for background
- C) colors for accents
- D) All of the above

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**OBJECTIVE SECTION-5**

No. of Questions: 10 (from 61 to 70 – Total Marks: 10)

Time: 10 Minutes

Questions on Page Numbers: 8

Negative Markings: **No**

**MINASAK-E-HAJJ**

**Five Sample Questions (actual paper will contain 10 questions in this section)**

61. There are \_\_\_\_\_ types of Hajj.

- A) 4
- B) 3
- C) 2
- D) 5

62. During Ihram, hunting of animals is \_\_\_\_\_.

- A) Allowed
- B) Prohibited
- C) Obligatory
- D) None of these

63. Ramal means \_\_\_\_\_.

- A) stiffy
- B) Running
- C) Walking
- D) Tawaf

64. Istilam of Hajr-e-Aswad is \_\_\_\_\_.

- A) wajib
- B) farz
- C) sunnah
- D) mustahab

65. Tawaf-e-Qudoom is a \_\_\_\_\_ component of Hajj?

- A) wajib
- B) farz
- C) nafil
- D) sunnat

This is the end of Objective Section.

**If you finish before time is called, you may check your work on this section only.**

Next is Subjective Section (to be attempted on this paper).

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(5 Marks)

**(Stop. Do not turn over the next page until you are told to do so.)**

**SUBJECTIVE SECTION-II**

No. of Questions: 1

Time: 35 Minutes

Questions on Page Numbers: 11 To 17

Total Marks: 20

**Management Case Study****Strategic human resource management: Insights from Deloitte ME's experience**

The Deloitte Middle East Firm (Deloitte ME) is a member of the global professional services firm Deloitte Touche Tohmatsu, which employs 169,000 people in 140 countries and had revenues of US\$27 billion in the 2009 fiscal year. Deloitte ME is one of the longest established professional services firms in the region and has been operating since 1926 in 15 countries with 26 offices and a team of over 2,300 professionals. It has enjoyed a compounded revenue growth rate of 31 percent in the region over the three years to 2010.

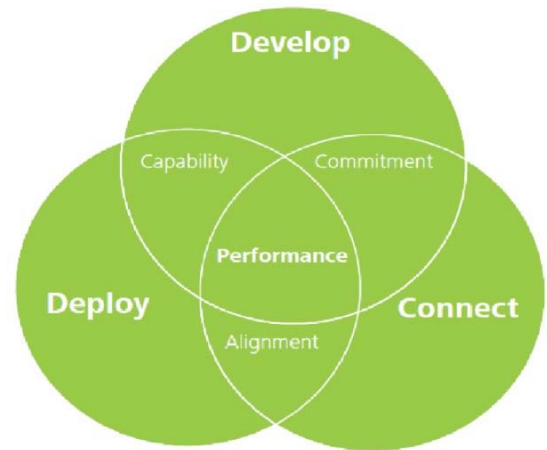
This case study is based on several rounds of interviews with Mrs Rana Ghandour Salhab, the first woman admitted as partner in the Middle East in the 80-year history of the firm in the region. She is currently the partner in charge of human resources and communications in the Middle East and a member of the Deloitte ME Board Advisory Council and the Deloitte ME Partner Screening Committee. It is worth noting that, in April 2009, Deloitte ME was recognised as one of the 10 best employers in the Middle East by Hewitt Associates, the global human resources consulting firm that runs best employer surveys across the world.

Based on a recent survey asking Deloitte employees what they expect from their employer, Deloitte ME adopted a 'develop, deploy, and connect' model as a talent strategy and a Career Value Map tool to reinforce the steps that individuals can take to own their careers and leverage Deloitte's resources and tools within each of the model areas. According to Mrs Salhab, organisations can, by focusing on these three elements, generate capability, commitment, and alignment in key workforce segments (Figure 2.4), which in turn improves business performance: When this happens, the

attraction and retention of skilled talent largely take care of themselves'.

Deloitte has an interesting regional Talent Attraction Program and e-recruitment, revolving around a Middle East referral scheme, university relationships, an alumni and experienced hire programme, supplier relations, web and social networks sourcing, and Google ad words. The Deloitte Invites Top

Talent programme also aims to attract top students from leading universities around the region to source offices with nationals of the Gulf Cooperation Council and



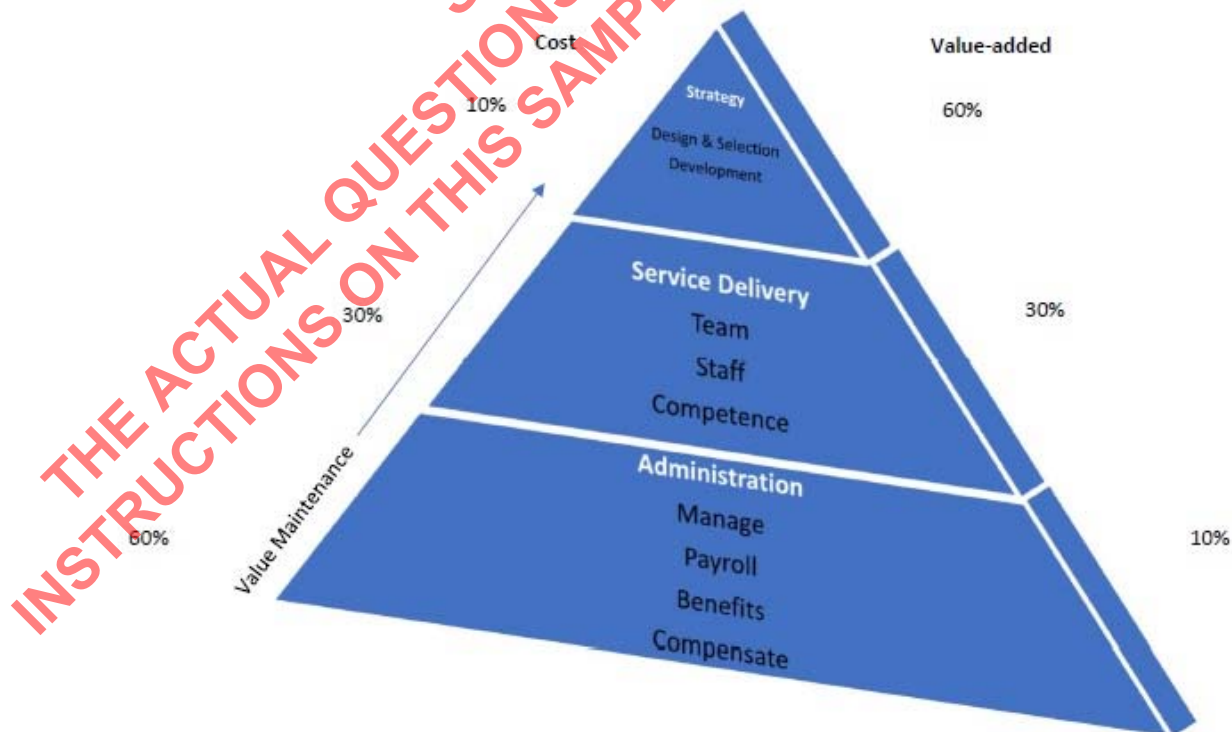
**Figure 2.4** The Deloitte ME 'develop, deploy, and connect' model  
Source: Deloitte Office, Lebanon

**SUBJECTIVE SECTION MUST BE ATTEMPTED ON THIS PAPER**

Arabic-speaking professionals. The company's screening techniques focus on assessment centres, competency-based behavioral interviewing, psychometric testing, and a global development programme for its workforce.

The Deloitte performance management system is the key development employee tool, with a technical and shared skills competency model that facilitates year round career conversations and a coaching culture. Through the ME Deloitte Retention and Advancement for Women Program, the firm is committed to creating an environment where high achieving women and men both reach leadership roles.

Deloitte ME has been striving for a balance between a strategic human resources agenda with a long-term impact and operational day-to-day human resources activities. The company realises that the drivers and challenges for the business are transitioning the core efforts of human resources towards providing the business with a competitive advantage. This will happen by moving away from a focus on administration (for example, payroll, benefits, compliance, and record-keeping), or what they refer to as value maintenance, to a focus on value creation through the selection and design of human resources practices that support the firm's strategy (Figure 2.5). Mrs Salhab recognises that assuming the human resources partner role depends on the level of maturity of the organisation; it also illustrates nicely how the Deloitte ME function has made a successful transition from roles revolving around analyst and advisor to human resources roles entailing effective advocacy and partnering. This transformation has, according to Mrs Salhab, required a proactive approach combining flexible and specialist human resources orientations, combined with the redirecting of administration queries and a more active involvement of line managers in different sorts of people management activities.



**Figure 2.5** Deloitte ME value creation through strategic human resources

Source: Deloitte Office, Lebanon

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**SUBJECTIVE SECTION MUST BE ATTEMPTED ON THIS PAPER**

Mrs Salhab admits that the transformation of human resources into strategic roles is not always easy and may in some companies be typically undermined by a number of risks and pitfalls that have to be avoided. These may be, for example:

- reduced client satisfaction (in the sense that a one-size-fits-all approach to service delivery may not recognise the diversity of employees);
- insufficient market insight into and innovation in human resources policies;
- low morale in human resources, with no clear career path or longer-term development programme for some human resources professionals;
- overly expensive running costs and poor-quality outsourcing contracts;
- ineffective human resources business partners who are unable and ill-equipped to deliver the level of business advice expected;
- a continued erosion of data quality, and therefore human resources credibility, as a result of poorly constructed processes;
- dissatisfaction with self-service technologies due to their low-quality implementation and the poor education of line managers.

These failings have led the business to question whether human resources is best placed to fix the issues or whether the business itself should take control and address them. Mrs Salhab also admits that, despite the global change in paradigms of SHRM, human resources professionals are still spending too much time on low-impact activities (for example, responding to queries, responding to complaints, enforcing policies, managing conflicts, and basic administrative transactions) as opposed to forging strategy, developing metrics, and nurturing talent and leaders.

According to Mrs Salhab, human resources cannot just become strategic overnight. They have to drive a strategic agenda around things that matter, strengthen leadership capability, create an adaptable workforce, and advise on strategies that can maintain and enhance performance. This requires a number of key organisational and cultural changes that need to be crafted together, revolving around establishing the role of the chief human resources officer, optimising shared service centres, measuring success through value operation centres, and freeing business partners and the chief human resources officer to reflect the strategic focus. Other important changes revolve around adjusting human resources strategies to respond to changing needs, identifying critical human resources metrics and business strategies, identifying talent issues and prioritising human resources needs, redesigning structures around strategic objectives and, importantly, understanding the talent needs of the business. In this context, the onus also falls on human resources to nurture the right skills and competencies, including, among others, the following:

- behavioural competencies as in leadership skills, negotiation and conflict resolution, change leadership and communication skills;
- technical competencies, as in functional human resources knowledge, project management and the management of strategic resources;



- In conclusion, for Mrs Salhab, human resources is clearly at a turning point. For a decade now, it has been undergoing a process of transformation. But for many, this has been a process that has increasingly failed to produce the results expected of it: 'During these times of rapidly changing economics, we believe human resources is faced with a stark choice. It can either evolve and make a significant contribution, or be diminished and dispersed in the business.'

1. Mrs Salhab stated that 'During these times of rapidly changing economics, we believe human resources is faced with a stark choice. it can either evolve and make a significant contribution, or be diminished and dispersed in the business.' Use Figures 2.4 and 2.5 to explain how the human resources department at Deloitte adds value to the business.
2. Mrs Salhab is the first woman admitted as a partner in the Middle East in the 80-year history of the firm in the region. What additional challenges and opportunities can this provide for the successful development of the human resources department?
3. Do some further research and investigate whether the same human resources practices and policies are applied at Deloitte in various regions of the world. What lessons can you draw?

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**The END**

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