

SSC (AAO) MOCK TEST - 18 (ANSWER KEY)

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| 1. (B) | 18. (C) | 35. (A) | 52. (C) | 69. (D) | 86. (C) |
| 2. (A) | 19. (C) | 36. (B) | 53. (C) | 70. (B) | 87. (C) |
| 3. (A) | 20. (D) | 37. (B) | 54. (B) | 71. (A) | 88. (A) |
| 4. (B) | 21. (D) | 38. (D) | 55. (A) | 72. (A) | 89. (A) |
| 5. (D) | 22. (C) | 39. (B) | 56. (D) | 73. (A) | 90. (B) |
| 6. (B) | 23. (C) | 40. (B) | 57. (D) | 74. (B) | 91. (C) |
| 7. (C) | 24. (D) | 41. (D) | 58. (C) | 75. (D) | 92. (D) |
| 8. (C) | 25. (C) | 42. (B) | 59. (C) | 76. (A) | 93. (D) |
| 9. (C) | 26. (B) | 43. (B) | 60. (B) | 77. (B) | 94. (D) |
| 10. (D) | 27. (A) | 44. (B) | 61. (D) | 78. (B) | 95. (C) |
| 11. (B) | 28. (*) | 45. (C) | 62. (C) | 79. (B) | 96. (B) |
| 12. (C) | 29. (C) | 46. (B) | 63. (C) | 80. (B) | 97. (D) |
| 13. (A) | 30. (C) | 47. (C) | 64. (C) | 81. (D) | 98. (A) |
| 14. (B) | 31. (C) | 48. (D) | 65. (D) | 82. (D) | 99. (B) |
| 15. (B) | 32. (B) | 49. (B) | 66. (D) | 83. (D) | 100. (A) |
| 16. (A) | 33. (B) | 50. (B) | 67. (B) | 84. (C) | |
| 17. (A) | 34. (A) | 51. (D) | 68. (C) | 85. (D) | |

SOLUTION

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| <p>1. (B) Liabilities = Assets – Capital
 $\text{₹}5,60,000 - \text{₹}3,80,000 = \text{₹}1,80,000$</p> <p>2. (A) Value of Stock = ₹40,000
 Opening Stock + Closing Stock = 40,000
 If opening Stock is x then,
 Closing Stock = $(x - 8,000)$
 $x + (x - 8,000) = 40,000$
 $x = 24,000$
 Opening Stock = ₹24,000</p> <p>3. (A) Closing Capital 13,00,000
 Add: Drawings 2,10,000
 Less: Additional Capital (3,80,000)
 Less: Opening Capital <u>(6,00,000)</u>
 Profit earned during (₹5,30,000)
 the year</p> <p>11. (B) Purchases = Cost of Goods Sold + Closing Stock – Opening Stock
 $\Rightarrow 80,500 + 4,300 - 5,600 = \text{₹}79,200$</p> | <p>13. (A) Gross Profit = Sales – COGS
 $3,00,000 - 2,30,000 = \text{₹}70,000$</p> <p>16. (A) Invoice value will be = Cost + 30%
 30% of 2,00,000 = 60,000
 Invoice value = 2,00,000 + 60,000
 = ₹2,60,000</p> <p>26. (B) Goods brought worth ₹88,000
 Less: Trade discount (10%) (₹8,800)
 Less: Cash discount (10%) <u>(₹7,920)</u>
 ₹71,280
 $\text{Amount due} = 71,280 \times \frac{55}{100} = \text{₹}39,204$</p> <p>27. (A) Amount paid by Ankit =
 $9400 \times \frac{65}{100} = \text{₹}6,110$</p> <p>28. (*) Value of Plant
 $= 3,28,000 + 7,800 + 1,300 + 12,400$
 = ₹3,49,500</p> |
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29. (C) Bank Reconciliation Statement

Particulars	Amount(₹)
Balance as per Cash Book	12,300
Add: Cheque issued but not presented	4,400
Less: Interest charged by Bank	(240)
Balance as per Pass Book	₹16,460

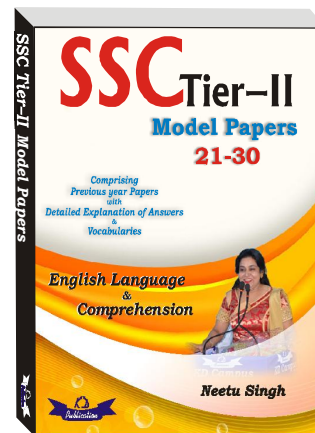
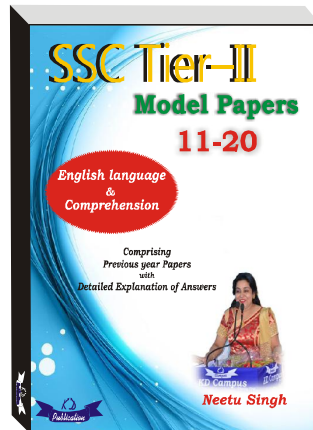
32. (B) Assets = Capital + Liabilities
 $90,000 + 35,000 = ₹1,25,000$
 Fixed assets = Assets – Current Assets
 $\Rightarrow 1,25,000 - 12,500 = ₹1,12,500$

37. (B) Value of Machine 3,00,000
Less: Depreciation (1st Year) (30,000)
Less: Depreciation (2nd Year) (30,000)
 Value of Machine after 2,40,000
 two year
 Profit earned = $2,56,000 - 2,40,000$
 = **₹16,000**

39. (B) Cost of goods sold
 = Opening Stock + Purchases – Closing Stock
 $\Rightarrow 35,000 + 65,000 - 52,000 = ₹48,000$

52. (C) Fixed cost for 6 unit
 $\Rightarrow AFC \times 6 = 40 \times 6 = 240$
 $AFC \text{ at unit } 4 = \frac{240}{4} = ₹60$

For SSC (CGL) Mains Exams



Note:- If you face any problem regarding result or marks scored, please contact 9313111777

Note : Whatsapp with Mock Test No. and Question No. at 705360571 for any of the doubts. Join the group and you may also share your sugesstions and experience of Sunday Mock Test.

Note:- If your opinion differs regarding any answer, please message the mock test and question number to 8860330003