

**Campus**  
**KD Campus Pvt. Ltd**

2007, OUTRAM LINES, 1ST FLOOR, OPPOSITE MUKHERJEE NAGAR POLICE STATION, DELHI-110009

**SSC (AAO) MOCK TEST - 19 (ANSWER KEY)**

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

**SOLUTION**

1. (A) Assets = Capital + Liabilities  
 $\Rightarrow ₹46,000 + ₹13,000 = ₹59,000$

4. (A)

Statement of Profit & Loss

Particulars	Amount (₹)
Capital at end	8,00,000
Less: Additional capital invested	(2,35,000)
Less: Opening Capital	(4,00,000)
Profit earned during the year	<b>₹1,15,000</b>

14. (D) Cost of goods sold = 75,000 + 5500 – 11,700 = 68,800

Gross profit = Sales – COGS  
 $\Rightarrow 1,07,000 - 68,800 = ₹38,200$

16. (B) Sales = ₹3,000

Gross Profit =  $\frac{25}{100} \times 3000 = 750$

Cost of Goods sold = Sales – Gross Profit  
 $= 3,000 - 750 = ₹2250$

21. (C) Value of Machinery on 01.04.2015

$= 162000 \times \frac{100}{90} \times \frac{100}{90}$   
 $= ₹2,00,000$

27. (A)

Bank Reconciliation Statement

Particulars	Amount (₹)
Overdraft balance as per Cash book	2,49,000
Add: Interest charged by bank	26,000
Draft deposited in bank	42,000
Less: Cheque issued but not presented	(63,000)
Balance as per Pass Book (Dr.)	<b>₹2,54,000</b>

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28. (D) Amount paid by Dibyansh =

$$10,600 \times \frac{70}{100} = 7,420$$

Bad Debts Account will be debited by-

$$(10,600 - 7,420) = \text{₹}3,180$$

29. (C) Value of Plant & Machinery =

$$90,000 + 10,000 = \text{₹}1,00,000$$

Amount of Depreciation =

$$\frac{\text{Value of Plant} - \text{Scrap Value}}{\text{Working Life of Plant}}$$

$$\Rightarrow \frac{1,00,000 - 25,000}{20} = \text{₹}3,750$$

30. (A) Value of Car = 2,05,000

Less : 1<sup>st</sup> year Depreciation (10%) (20,500)

Less : 2<sup>nd</sup> year Depreciation (10%) (18,450)

Less : 3<sup>rd</sup> year Depreciation (10%) (16,605)

Value of Car after three year **₹1,49,445**

Profit on Sale of Car = 1,50,000 - 1,49,445

$$= \text{₹}555$$

35. (C) Value of Stock = 24,000 × 2 = 48,000

Opening Stock + Closing Stock = 48,000

If opening Stock is x then,

Closing Stock = (x + 4,000)

$$\Rightarrow x + (x + 4,000) = 48,000$$

$$\Rightarrow x = 22,000$$

$$\Rightarrow (x + 4,000) = 26,000$$

Closing Stock = **₹26,000**

39. (D) Normal Value of firm

$$= \frac{\text{Profit of the year}}{\text{Rate of Return}} \times 100$$

$$\Rightarrow \frac{1,20,000}{15} \times 100 = \text{₹}8,00,000$$

Goodwill = Normal value of firm - Capital employed

$$= 8,00,000 - 6,00,000$$

$$= \text{₹}2,00,000$$

81. (C) Ed =  $\frac{\% \text{ Change in demand}}{\% \text{ Change in price}}$

$$\Rightarrow \frac{25}{10} = \mathbf{2.5}$$

82. (B) Fixed cost of 8 units = 20 × 8 = 160

Average fixed cost at 4 units

$$\Rightarrow \frac{160}{4} = \text{₹} 40$$

Average Total cost at 4 units

$$\Rightarrow \frac{400}{4} = \text{₹} 100$$

Average variable cost = ATC - AFC

$$= \text{₹} 100 - \text{₹}40 = \text{₹}60$$

**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 suggestions and experience of Sunday Mock Test.**

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