

KD
Campus
KD Campus Pvt. Ltd

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

SSC (AAO) MOCK TEST - 21 (ANSWER KEY)

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

SOLUTION

3. (C) Here, Capital = Assets
Current Assets = Capital – Fixed Assets
⇒ ₹1,10,000 – ₹60,800 = **₹49,200**

11. (B) Statement of Profit & Loss

Particulars	Amount (₹)
Closing Capital	13,00,000
Less: Additional capital	(3,60,000)
Less: Opening Capital	(6,00,000)
Profit earned during the year	₹3,40,000

14. (B) Amount paid by Dibbu = $23000 \times \frac{55}{100}$
= 12,650
Bad debt Account will be debited by =
(23,000 – 12,650) = **₹10,350**
15. (A) Value of Machinery = ₹85,000 + ₹5,500
= ₹90,500

Depreciation

$$= \frac{\text{Value of Machinery} - \text{Scrap value}}{\text{Working life}}$$

$$\Rightarrow \frac{90500 - 32000}{10} = \mathbf{₹5850}$$

17. (B) Capital = 2,60,000 + 78,000 = 3,38,000

Liabilities = Assets – Capital

$$\Rightarrow 5,30,000 - 3,38,000 = \mathbf{₹1,92,000}$$

20. (A) Value of Computer = ₹45,000 + ₹13,000
+ ₹3700
= ₹61700

Value of Computer = 61,700

$$\text{Less : Ist year depreciation (10\%)} \quad \underline{(6,170)}$$

₹55,530

Ind year depreciation (10%) =

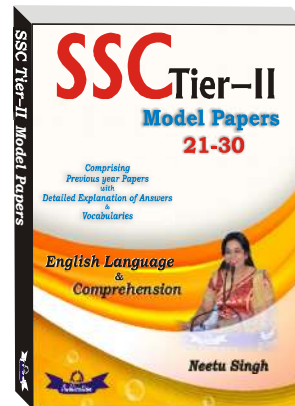
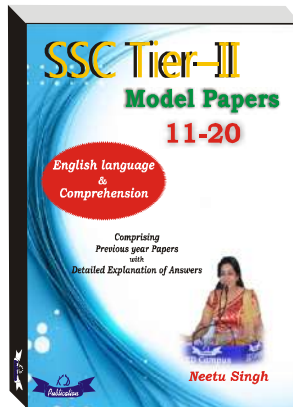
$$55,530 \times \frac{10}{100} = \mathbf{₹5553}$$

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| <p>21. (A) Value of Car = 3,00,000
 Less : 1st year Depreciation (10%) (30,000)
 Less : 2nd year Depreciation (10%) (27,000)
 Less : 3rd year Depreciation (10%) <u>(24,300)</u>
 Value of Car after three years ₹2,18,700
 Loss on Sale = 2,18,700 – 2,15,000
 = ₹3,700 (Loss)</p> <p>22. (#) Value of Stock = 22000 × 2 = 44,000
 Opening stock + Closing stock = 44,000
 If opening stock is x, then closing stock will be (x + 4,000)
 x + (x + 4,000) = 44,000
 x = 20,000
 (x + 4,000) = 24,000
 Closing Stock = ₹24,000</p> <p>27. (A) Original Value of Machinery =</p> | <p>$2,43,000 \times \frac{100}{90} \times \frac{100}{90} = \text{₹3,00,000}$</p> <p>29. (A) Cost of goods sold = Opening stock + Purchases – Closing stock
 $\Rightarrow (13,500 - 2,500) + 42,000 - 16,000 = \text{₹37,000}$</p> <p>86. (D) Ed = $\frac{\% \text{ change in quantity demanded}}{\% \text{ change in price}}$
 $\Rightarrow \frac{25}{10} = -2.5$</p> <p>92. (D) Fixed cost at 6 units = AFC × Q
 $\Rightarrow 60 \times 6 = \text{₹360}$
 AFC at 4 units = $\frac{360}{4} = \text{₹90}$</p> |
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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 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