

Campus
KD Campus Pvt. Ltd

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

SSC (AAO) MOCK TEST - 24 (ANSWER KEY)

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

SOLUTION

8. (B) Cost of Goods sold =
 $\text{₹}13,200 + 5,500 + 48,000 + 7,800 = \text{₹}74,500$
13. (C) Liabilities = Assets - Capital
 $\Rightarrow \text{₹}4,80,000 - \text{₹}3,60,000 = \text{₹}1,20,000$
16. (A) Goods damaged were $\text{₹}16,000$
 Claim received from
 Insurance Company $\text{₹}10,000$
 Loss incurred = $\text{₹}6,000$
 Profit and Loss A/c will be debited by $\text{₹}6,000$.

17.

Statement of Profit & Loss

Particulars	Amount (₹)
Capital at end	9,80,000
Add : Drawings during the year	1,08,000
Less: Capital at beginning	(6,00,000)
Profit of the year	₹4,88,000

21. (A) Average stock of the firm = $\text{₹}13,000$
 Value of stock = $13000 \times 2 = 26,000$
 Opening stock + Closing stock = $\text{₹}26,000$
 If opening stock is x then,
 Closing stock will be $(x - \text{₹}3000)$.
 $\Rightarrow x + (x - \text{₹}3000) = \text{₹}26,000$
 $\Rightarrow x = \text{₹}14,500$
 Opening stock = **₹14,500**

22. (B) Goods brought worth $\text{₹}45,000$
 Less : Trade discount (10%) $(4,500)$
 Less : Cash discount (10%) $(4,050)$
36,450

Amount paid by Raghavendra =

$$36,450 \times \frac{60}{100} = \text{₹}21,870$$

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25.(C) Plant costs	₹ 18,00,000
Less : Discount (5%)	<u>(90,000)</u>
	₹ 17,10,000
Add : Installation charges	<u>₹ 3,00,000</u>
	₹20,10,000
Less : Depreciation for 1 st year (10%)	<u>(2,01,000)</u>
	₹ 18,09,000
Less : Depreciation for 2 nd year (10%)	<u>(1,80,900)</u>
	₹ 16,28,100
Less : Depreciation for 3 rd year (10%)	<u>(1,62,810)</u>
Value of plant after three years	₹14,65,290

33.(D) Bank Reconciliation Statement

(as on 31.3.2017)

Particulars	Amount (₹)
Balance as per Cash Book (Dr.)	1,400
Less: Cheque deposited but not cleared	(300)
Add : Cheques issued but not presented	250
Add: Interest allowed by bank	55
Balance as per Pass Book (Cr.)	₹1405

40.(A) Plant purchased	₹3,00,000
Less : Depreciation for Five years @ 6% (18,000 × 5)	(90,000)
Value of plant after five years	<u>2,10,000</u>
Profit on Sale of plant =	
	(₹2,10,000 – ₹2,08,000)
	= ₹2,000 (Profit)

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