

KD
Campus
KD Campus Pvt. Ltd

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

SSC (AAO) MOCK TEST - 25 (ANSWER KEY)

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

SOLUTION

4. (B) Cost of Goods sold =
Opening stock + Purchases - Closing stock
⇒ 16,200 + 28,000 = **₹44,200**
6. (D) Liabilities = Assets - Capital
⇒ ₹2,20,000 - ₹1,80,000 = **₹40,000**
7. (A) Goods lost due to theft ₹13,000
Claim provided by Insurance Company ₹6,000
Actual loss by the firm = ₹7,000
Profit and Loss A/c will be debited by **₹7,000**.

8. (A)

Statement of Profit & Loss

Particulars	Amount (₹)
Closing Capital	6,65,000
Add : Drawings	1,22,000
Less : Opening Capital	(4,00,000)
Profit earned by the business	₹3,87,000

11. (B) Average stock of the firm = ₹16,500
Value of stock = 16500 × 2 = 33,000
Opening stock + Closing stock = ₹33,000
If opening stock is x then,
Closing stock will be $(x - ₹2000)$.
⇒ $x + (x - ₹2000) = ₹33,000$
⇒ $x = ₹15,500$
Opening stock = **₹15,500**

12. (C) Goods brought worth ₹21,000
Less : Trade discount (5%) (1,050)
Less : Cash discount (10%) (1,995)
17,955

Amount paid by = $17,955 \times \frac{75}{100} = \mathbf{₹13,466}$

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14. (D) Plant & Machinery purchased ₹11,52,000
 Add : Installation charges (3,20,000)
 Value of Plant & Machinery ₹ 14,72,000
 Less : Depreciation for 4th year @ (10%) (5,88,800)
 (1,47,200 × 4)
 Value of plant & Machinery after **₹8,83,200**
 four years

16. (A) Purchase = Cost of goods sold + closing
 stock – opening stock
 = ₹58,500 + ₹7,500 – ₹3,810 = **₹62,190**

21. (B) Machinery purchased ₹4,00,000
 Less : Depreciation for 1st year (40,000)
 (10%)
 Less : Depreciation for 2nd year (36,000)
 (10%)
 Less : Depreciation for 3rd year (32,400)
 (10%)
 Less : Depreciation for 4th year (29,160)
 (10%)
 Value of Machinery after ₹2,62,440
 four years
 Profit on sale of Machinery =
 (₹2,65,000 – ₹2,62,440) = **₹2,560**

24. (C) Amount paid by Anisha =
 $4,400 \times \frac{30}{100} = \mathbf{₹1,320}$

25. (B)

Bank Reconciliation Statement

Particulars	Amount(₹)
Balance as per Pass Book (Cr.)	9,800
Add : Interest Charged by bank	560
Less : Cheque issued but not Presented	(2,600)
Balance as per Cash Book (Dr.)	₹ 7,760

26. (A) Value of Furniture = 45,000 + 6,000
 = 51,000

Amount of Depreciation =

$$\Rightarrow \frac{51,000 - 12,000}{10} = \mathbf{₹3,900}$$

31. (D) Subscription received 38,000
 Less : For 2016 (9,600)
 Less : For 2018 (11,200)
 Add : Due but not received 14,800
 Subscription for the year 2017 **₹32,000**

58. (C) $Ed = \frac{\% \text{ change in demand}}{\% \text{ change in price}}$
 $\Rightarrow \frac{20}{10} = \mathbf{-2.0}$

64. (B) FC = AFC × units of output
 $\Rightarrow ₹ 30 \times 8 = ₹240$
 AFC at 5 units = $\frac{240}{5} = \mathbf{₹48}$

100. (D) Variable cost of 3 units = TC – FC
 $\Rightarrow 440 - 180 = \mathbf{₹260}$

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