## SSC (AAO) MOCK TEST - 15 (ANSWER KEY)

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




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## Solution

4. (B) Capital = Assets - Liabilities

$$
\begin{aligned}
& =₹ 2,80,000-₹ 1,10,000 \\
& =₹ \mathbf{1 , 7 0 , 0 0 0}
\end{aligned}
$$

9. (C) Value of Stock $=₹ 26,000 \times 2=₹ 52,000$

Opening Stock + Closing Stock $=₹ 52,000$
$\Rightarrow x+(x+4,000)=₹ 52,000$

$$
x=₹ 24,000
$$

Closing Stock $=\mathbf{₹ 2 8 , 0 0 0}$
11. (C) Goods Sold to shyama ₹2,000
Less: $10 \%$ trade discount ₹ $(200)$
Less: 5\% Cash discount
Amount paid by Shyama
₹ $₹$
13. (D) Operating Profit $=$ Net Profit + Nonoperating expenses - Non-operating income
Operating Profit $=₹ 4,20,000+₹ 1,80,000$
= ₹6,00,000
16. (A) Amount paid by Subash

$$
=₹ 20,000 \times \frac{65}{100}=₹ \mathbf{1 3}, 000
$$

20. (C) If there is no liabilities, then Capital = Assets

$$
\begin{aligned}
\text { Fixed Assets } & =₹ 4,40,000-₹ 1,28,000 \\
& =₹ 3, \mathbf{1 2 , 0 0 0}
\end{aligned}
$$

22. (C) Depreciation for $I^{\text {st }}$ year $=₹ 4,800$

Depreciation for II $^{\text {nd }}$ year $=₹ 4,320$

Value of Scooter after two year
= ₹48,000 - ₹4,800 - ₹4320
= ₹38,880
Profit/Loss on Sale = ₹ $38,880-₹ 32,000$
Profit = ₹ $\mathbf{6 , 8 8 0}$
24. (A) Cost of Goods sold
$\Rightarrow 68,000+(1,38,000-12,300)-24,000$
= ₹ $1,69,700$
Gross Profit = Sales - Cost of goods sold
= ₹ 35,300
27. (D) Manufacturing cost
$=₹ 10,000+₹ 55,000+₹ 3,500+₹ 7,200-₹ 6,000$
= ₹ $\mathbf{6 9 , 7 0 0}$
29. (B) Let the depreciation for one year ₹ 10,000 . After three years, Value of Machinery is = ₹ 70,000
Original value of Machinery
$=₹ 70,000+(10,000 \times 3)$
= ₹ $\mathbf{1 , 0 0 , 0 0 0}$
68. (C) Variable cost $=20 \times 3=60$

Total cost at Output-3 $=60+40=₹ \mathbf{1 0 0}$
81. (C) Let the price be ₹10.
$E d_{p}=\frac{\text { \% change in Quantity }}{\text { \% change in price }}$
$=\frac{25}{10}=\mathbf{- 2 . 5}$

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

