## SSC (AAO) MOCK TEST - 17 (ANSWER KEY)

1. (B)

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

## Solution

4. (C) Assets = Capital + Liabilities
$₹ 40,000+₹ 16,000=₹ 56,000$
5. (C) Goods sold to Vedant ₹78,000

Less: Trade discount 10\% (₹7,800)
Less: Cash discount 10\% (₹7,020)
Amount paid $\underline{\underline{63,180}}$
25. (A) Amount paid by Suresh
$=3,600 \times \frac{45}{100}=₹ \mathbf{1 , 6 2 0}$
26. (B) Average Stock $=₹ 15,000$
(Assuming value of Stock is $₹ 30,000$ )
Opening Stock + Closing Stock $=₹ 30,000$
$x+(x+4000)=₹ 30,000$
$x=₹ 13,000$
Opening Stock $=\mathbf{₹ 1 3 , 0 0 0}$
28. (D) Net Profit $=3,20,000-1,70,000$
$=₹ \mathbf{1 , 5 0 , 0 0 0}$
29.

| (A) Value of Car | $₹ 52,000$ |
| :--- | ---: |
| $1^{\text {st }}$ year Depreciation (10\%) | $₹ 5,200$ |
|  | $₹ 46,800$ |
| $2^{\text {nd }}$ year Depreciation $(10 \%)$ | $\frac{4,680}{}$ |
| Value of car after two years | $₹ 42,120$ |
| Profit on Sale of Car $=42,120-42,000$ |  |
|  | $=₹ 120$ |

32. (D) Statement of Profit and Loss

| Particulars | $₹$ |
| :--- | ---: |
| Capital at end | $11,00,000$ |
| Add: Drawings | $2,40,000$ |
| Less: Additional Capital | $(3,80,000)$ |
| Less: Opening Capital | $(4,00,000)$ |
| Profit made during the year | $₹ \mathbf{5 , 6 0 , 0 0 0}$ |

35. (A) Value of Sale $=700 \times 120 \times 30$

$$
=₹ 2,52,000
$$



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36. (C) Let the cost price be 100.

Add: Profit $(25 \%)=25$

$$
\text { Sales } \quad=125
$$

Rate of Profit on Sales $=\frac{25}{125} \times 100=20 \%$
If Sales are ₹2,000, then Gross Profit i.e. $20 \%$ is - ₹ 400
Cost of Goods Sold = 2,000-400 = ₹ $\mathbf{1 , 6 0 0}$
37. (A) Gross Profit = Sales - COGS
$\Rightarrow ₹ 5,20,000-₹ 3,10,000=₹ \mathbf{2 , 1 0 , 0 0 0}$
38. (A) Manufacturing cost

$$
\begin{aligned}
& =₹ 1,80,000+₹ 1,05,000+₹ 42,000+ \\
& ₹ 1,65,000 \\
& =₹ 4,92,000
\end{aligned}
$$

62. (D) Variable Cost $=130 \times 3=390$

Total Cost $=390+150=540$
Average Cost $=\frac{540}{3}=₹ \mathbf{1 8 0}$

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

