

## KD Campus Pvt. Ltd

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

## SSC (AAO) MOCK TEST - 16 (ANSWER KEY)

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

### SOLUTION

- 4. (C) Assets = Capital + Liabilities ₹4,00,000 + ₹80,000 = **₹4,80,000**
- 11. (A) Statement of Profit or loss

Particulars	₹
Capital at end	8,50,000
<b>Less:</b> Additional Capital during the year	(1,75,000)
Less: Opening Capital	(3,00,000)
Profit for the year	3,75,000

 27. (D) Goods brought from Ankit
 50,000

 Less: 10% Trade discount
 (5000)

 Less: 5% Cash discount
 (2250)

 42,750

Amount due = 42,750 × 
$$\frac{55}{100}$$
 = ₹23,512.5 (Ignore decimal)

- 28. (C) Value of stock =  $40,000 \times 2 = 80,000$ Opening Stock + Closing Stock = 80,000  $\Rightarrow (x + 15000) + x = 80,000$  x = 32,500 x + 15,000 = 47,500Opening Stock = **₹47,500**
- 29. (A) Bad debts =  $7,500 \times \frac{30}{100}$ =  $\mathbf{\r{7}2,250}$
- 31. (A) Gross Profit = Sales Cost of Goods sold

  ⇒ 5,00,000 4,30,000 = ₹70,000

  Profit = ₹70,000
- 32. (C) Value of Machinery
  = ₹16,000 + ₹1,300 + ₹750 = **₹18,050**
- 33. (B) Cost of Goods Sold = 28,000 + 1,48,000 - 13,000 = ₹1,63,000



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37. (A) Bank Recociliation Statement

Particulars	₹	
Overdraft balance as per Cash Book	38,000	
<b>Less:</b> Interest charged by Bank	180	
<b>Less:</b> Cheque issued but not presented	(10,300)	
Balance as per Pass Book (Overdraft)	(27,880)	

$$Depreciation = \frac{Cost\text{-Estimated Scrap Value}}{Working \ life}$$

⇒ 
$$\frac{50,000-15,000}{10}$$
 = **₹3,500**

54. (C) Average Fixed Cost =  $\frac{\text{Fixed Cost}}{\text{No. of Output}}$ 

⇒ 
$$\frac{120}{2}$$
 = ₹60

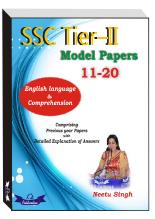
67. (C)

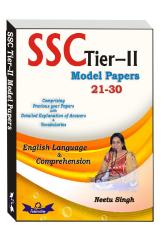
 $Ed = \frac{Percentage Change in Quantity Demanded}{Percentage Change in Price}$ 

$$=\frac{20}{10}=2$$

# 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 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