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

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

1. (C)

2 (A)
18. (B)
19. (D)
35. (C)
36. (B)
3. (B)
4. (C)
5. (D)
6. (A)
7. (B)
8. (D)
9. (C)
37. (A)
38. (B)
39. (C)
40. (B)
41. (B)
42. (C)
43. (A)
44. (A)
45. (B)
46. (B)
47. (B)
48. (D)
49. (C)
50. (B)
51. (C)
34. (C)
(C)
15. (A)
16. (B)
17. (C)
20. (B)
21. (D)
22. (B)
23. (A)
24. (C)
25. (C)
26. (C)
10. (B)
11. (A)
12. (C)
13. (D)
14. (D)
32. (C)
33. (B)


##  <br> 。

52. (A)
53. (D)
54. (C)
55. (C)
56. (C)
57. (D)
58. (A)
59. (C)
60. (B)
61. (B)
62. (B)
63. (D)
64. (C)
65. (C)
66. (A)
67. (C)
68. (C)
69. (B)
70. (B)
71. (D)
72. (C)
73. (C)
74. (C)
75. (D)
76. (B)
77. (B)
78. (D)
79. (C)
80. (B)
81. (B)
82. (A)
83. (C)
84. (C)
85. (D)
86. (D)
87. (C)
88. (B)
89. (C)
90. (B)
91. (A)
92. (A)
93. (B)
94. (C)
95. (A)
96. (B)
97. (B) 100.(D)
98. (D)
99. (C)

## Solution

4. (C) Assets = Capital + Liabilities $₹ 4,00,000+₹ 80,000=₹ \mathbf{4 , 8 0 , 0 0 0}$
5. (A) Statement of Profit or loss

| Particulars | $₹$ |
| :--- | :---: |
| Capital at end | $8,50,000$ |
| Less: Additional Capital <br> during the year <br> Less: Opening Capital | $(1,75,000)$ |
| Profit for the year | $\mathbf{3 , 7 5 , 0 0}, 000)$ |

27. (D) Goods brought from Ankit

50,000
Less: 10\% Trade discount
(5000)

Less: 5\% Cash discount
(2250)

42,750
Amount due $=42,750 \times \frac{55}{100}=₹ \mathbf{2 3 , 5 1 2 . 5}$
(Ignore decimal)
28. (C) Value of stock $=40,000 \times 2=80,000$

Opening Stock + Closing Stock $=80,000$
$\Rightarrow(x+15000)+x=80,000$
$x=32,500$
$x+15,000=47,500$
Opening Stock $=\mathbf{₹ 4 7 , 5 0 0}$
29. (A) Bad debts $=7,500 \times \frac{30}{100}$
= ₹ 2,250
31. (A) Gross Profit = Sales - Cost of Goods sold
$\Rightarrow 5,00,000-4,30,000=₹ 70,000$
Profit = ₹ $\mathbf{7 0 , 0 0 0}$
32. (C) Value of Machinery
$=₹ 16,000+₹ 1,300+₹ 750=₹ \mathbf{1 8 , 0 5 0}$
33. (B) Cost of Goods Sold
$=28,000+1,48,000-13,000$
$=₹ \mathbf{1 , 6 3 , 0 0 0}$


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37. (A) Bank Recociliation Statement

| Particulars | $₹$ |
| :--- | :---: |
| Overdraft balance as per <br> Cash Book | 38,000 |
| Less: Interest charged by <br> Bank | 180 |
| Less: Cheque issued but <br> not presented | $(10,300)$ |
| Balance as per Pass Book <br> (Overdraft) | $\mathbf{( 2 7 , 8 8 0 )}$ |

40. (B) Cost of Machine $=40,000+10,000$
$=₹ 50,000$
Depreciation $=\frac{\text { Cost-Estimated Scrap Value }}{\text { Working life }}$
$\Rightarrow \frac{50,000-15,000}{10}=₹ \mathbf{3}, \mathbf{5 0 0}$
41. (C) Average Fixed Cost $=\frac{\text { Fixed Cost }}{\text { No.of Output }}$

$$
\Rightarrow \frac{120}{2}=₹ \mathbf{6 0}
$$

67. (C)
$\mathrm{Ed}=\frac{\text { Percentage Change in Quantity Demanded }}{\text { Percentage Change in Price }}$

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



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

