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

## SSC (AAO) MOCK TEST - 22 (ANSWER KEY)

1. (A)

2 (C)
18. (C)
3. (C)
4. (B)
5. (C)
6. (D)
7. (D)
8. (A)
9. (D)
10. (D)
11. (D)
12. (A)
13. (B)
14. (C)
15. (C)
16. (B)
17. (B)
.
19. (B)
20. (D)
21. (B)
22. (B)
23. (C)
24. (D)
25. (A)
26. (B)
27. (B)
28. (C)
29. (B)
30. (B)
31. (A)
32. (C)
33. (A)
34. (B)
,

35. (D)
36. (A)
37. (C)
38. (C)
39. (B)
40. (C)
41. (B)
42. (B)
43. (B)
44. (C)
45. (A)
46. (A)
47. (A)
48. (B)
49. (B)
50. (C)
51. (B)
.
52. (B)
53. (A)
54. (D)
55. (C)
56. (A)
57. (A)
58. (D)
59. (B)
60. (B)
61. (D)
62. (A)
63. (D)
64. (B)
65. (A)
66. (B)
67. (D)
68. (C)
69. (A)
70. (C)
71. (B)
72. (B)
73. (B)
74. (D)
75. (A)
76. (A)
77. (C)
78. (B)
79. (D)
80. (A)
81. (D)
82. (B)
83. (D)
84. (A)
85. (A)

## SOLUTION

3. $\quad$ (C) Goodwill $=\frac{\text { Super profit } \times 100}{\text { Normal rate of return }}$

$$
=\frac{7200 \times 100}{12}=₹ \mathbf{6 0 , 0 0 0}
$$

12. (A) Amount paid by Vikas is $=1700 \times \frac{35}{100}$

$$
=₹ 595
$$

Cash A/c will be debited by =₹595
16. (B) Cost of goods sold =

Opening stock + Purchases - Closing stock

$$
\Rightarrow 15,000+(1,15,000-2,000)-20,000
$$

$$
=₹ \mathbf{1 , 0 8 , 0 0 0}
$$

18. (C) Assets $=1,80,000+9,000+6,500$
= 1,95,500
19. (D) Amount of Interest $=4,200 \times \frac{10}{100} \times \frac{3}{12}$

$$
\text { = ₹ } 105
$$

21. (B) Purchases $=$ Cost of goods sold - Opening
stock + clossing stock
$\Rightarrow 61,500-6700+7600=₹ \mathbf{6 2 , 4 0 0}$
22. (B) Value of building after two years $=$

Building purchased ₹ 4,50,000
Less : $1^{\text {st }}$ year Depreciation (10\%)
$(45,000)$
Less: $2^{\text {nd }}$ year Depreciation ( $10 \%$ )
$\left.\frac{(45,000)}{₹} 3,60,000\right)$
Profit on sale $=3,65,000-3,60,000$
= ₹5,000
27. (B) Goods brought worth ₹ 80,000

Less : Trade discount (10\%) $\quad(8,000)$
Less: Cash discount (8\%)
$\frac{(5,760)}{66,240}$
Amount due on Vivek $=66,240 \times \frac{50}{100}$
$=$ ₹ 33,120
29. (B) Value of stock $=18000 \times 2=36,000$

Opening stock + Closing stock $=36,000$
If Opening stock is $x$, then
Closing stock is $(x-7000)$
$x+(x-7000)=36,000$
$x=21,500$


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Closing stock $=21,500-7,000=₹ \mathbf{1 4 , 5 0 0}$
34. (B) Operating Profit $=$

Net Profit + Non-Operating expenses
$\Rightarrow 2,40,000+1,20,000=₹ 3,60,000$
54. (D) $\mathrm{Ed}=\frac{\Delta \mathrm{Q}}{\mathrm{Q}_{1}} \times \frac{\mathrm{P}_{1}}{\Delta \mathrm{P}}$

$$
=\frac{5,000}{10,000} \times \frac{10}{2}=\mathbf{- 2 . 5}
$$



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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

