# Campus <br> K D Campus Pvt. Ltd 

## SSC (AAO) MOCK TEST - 10 (ANSWER KEY)

1. (B)

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

For all general competitive exams


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## Solution

1. (B) Amount of Goodwill $=\frac{\text { Super Profit } \times 100}{\text { Normal rate of return }}$
$\Rightarrow \quad \frac{5000 \times 100}{8}=\mathbf{₹} \mathbf{6 2 , 5 0 0}$
2. (B) Cost of goods sold $=$ Opening stock + Purchases - Closing stock
[15,000 + (35,000-2,000) -8,000] = ₹ 40,000
3. (A) Value of stock $=18,000 \times 2=36,000$
$x+(x+4,000)=36,000$
$x=16,000$
opening stock $=₹ \mathbf{1 6 , 0 0 0}$
4. (D) Cost of Goods sold $=80,000+7,500-$ $15,000=72,500$
Gross profit = Sales - Cost of Goods sold $=1,35,000-72,500$
= ₹ 62,500
5. (B) Closing Capital

5,50,000
Add: Drawings 80,000
Less: Additional Capital
$(1,00,000)$
Less: Opening capital
$(2,00,000)$
Profit earned during the year
₹ $3,30,000$
20. (C) Sales $=$ Gross profit + Cost of Goods sold $3,20,000+90,000=₹ \mathbf{4 , 1 0 , 0 0 0}$
23. (B) Gross Profit $=$ Sales - Cost of Goods sold
$\Rightarrow 5,20,000-3,50,000=₹ 1,70,000$
Net Profit $=$ Gross Profit - Non-operating expenses
$\Rightarrow 1,70,000-90,000=₹ \mathbf{8 0 , 0 0 0}$
25. (B) Closing Capital

67,000
Add: Drawings
6,700
Less: Capital reintroduced
Less: Opening Capital
$(10,000)$

Profit earned during the year
₹ 18,700
38. (C) Let the Sales price be ₹ 100
G.P. (25\% on sales) $=25$

Cost of Goods sold $=(100-25)=75$
Rate of profit on cost $=\frac{25}{75}=\frac{1}{3}$ of cost
Gross profit $=60,000 \times \frac{1}{3}=20,000$
Sales $=$ Gross Profit + Cost of Goods sold $60,000+20,000=₹ \mathbf{8 0 , 0 0 0}$
40.

| (C) Goods Purchased | 90,000 |
| :--- | :---: |
| Less : Trade discount | $(18,000)$ |
| Less : Cash discount | $\underline{(3600)}$ |
|  | $\underline{68,400}$ |

Amount paid by Pawan $=68400 \times \frac{55}{100}$
$=₹ 37,620$

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

