## AAO (SSC) MOCK TEST - 11 (ANSWER KEY)

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



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


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

## SOLUTION

6. (B) Depreciation on Machinery for one year

$$
=10,000
$$

Value of Machine after two years

$$
=80,000
$$

Value of Machine before deducting depreciation $=$

$$
\begin{aligned}
& =80,000+(10,000 \times 2) \\
& =₹ \mathbf{1 , 0 0 , 0 0 0}
\end{aligned}
$$

8. (A) Cost of goods sold
$\Rightarrow 90,000+6,000-12000=84,000$
Gross profit $=$ Sales - Cost of goods sold

$$
\begin{aligned}
& =1,20,000-84,000 \\
& =₹ 36,000
\end{aligned}
$$

11. (B) Assets $=$ Capital + Liabilities

$$
\begin{aligned}
& =70,000+50,000 \\
& =₹ \mathbf{1 , 2 0 , 0 0 0}
\end{aligned}
$$

15. (C) Cost of Goods sold $=$
$=35,000+(55,000-1,500)-16,000$
$=₹ 72,500$
16. (B) Assets $=$ Capital + Liabilities

$$
\begin{aligned}
& =3,50,000+1,70,000 \\
& =5,20,000
\end{aligned}
$$

Fixed Assets $=$ Assets -Current Assets

$$
\begin{aligned}
& =5,20,000-1,90,000 \\
& =₹ \mathbf{3 , 3 0 , 0 0 0}
\end{aligned}
$$

20. (B) Subscription received for the year

$$
\begin{equation*}
=25,000 \tag{700}
\end{equation*}
$$

Less: For 2012
For 2014
Add: Due but not received $\underline{200}$
Subscription for the year 2013 ₹ 23,700
22. (A) Value of

Machinery

$$
\begin{aligned}
& =20,00,000+5,00,000 \\
& =₹ 25,00,000
\end{aligned}
$$

After one year
(Depreciation @10\%) = 25,00,000-2,50,000

$$
=22,50,000
$$

After two year
(Depreciation @10\%) = 22,50,000-2,25,000
$=\mathbf{₹ 2 0 , 2 5 , 0 0 0}$
27.
(B) Rate of Gross Profit $=\frac{25}{100}=\frac{1}{4}$
$\mathrm{GP}=\frac{2000}{4}=500$
Cost of Goods sold $=$ Sales - G.P.
$\Rightarrow 2000-500=₹ \mathbf{1 , 5 0 0}$
30. (B) Value of Stock $=60,000 \times 2=1,20,000$
$x+(x+20,000)=$ Value of Stock
$x=50,000$
Closing stock $=50,000+20,000$
$=₹ 70,000$
31. (D) Goods purchased from

$$
\text { Rajveer } \quad=70,000
$$

Less:Trade discount @20\% (14000)
Less: Cash discount@2\%
$\xrightarrow{(1120)}$ 54880

Amount paid by Aniruddha

$$
\begin{aligned}
& =54880 \times \frac{40}{100} \\
& =\mathbf{₹} \mathbf{2 1 , 9 5 2}
\end{aligned}
$$

34. (C) Assets $=$ Capital + Liabilities

$$
\begin{aligned}
& =5,50,000+2,00,000 \\
& =₹ \mathbf{7 , 5 0 , 0 0 0}
\end{aligned}
$$

78. (C) Let the price be ₹ 10 .

$$
\mathrm{Ed}_{\mathrm{P}}=\frac{\Delta \mathrm{Q}}{\mathrm{Q}_{1}} \times \frac{\mathrm{P}_{1}}{\Delta \mathrm{P}}
$$

$$
=\frac{10}{40} \times \frac{10}{1}=\mathbf{2 . 5}
$$

100. (B) $\operatorname{Ed}_{\mathrm{P}} \frac{\Delta \mathrm{Q}}{\mathrm{Q}_{1}} \times \frac{\mathrm{P}_{1}}{\Delta \mathrm{P}}$

$$
=\frac{5,000}{20,000} \times \frac{10}{2}=\mathbf{1 . 2 5}
$$

