PPSC Assistant Director Accounts & Budget Officer | BS-17 — GUESS PAPER 2026 (Set 2 of 2) · Predicted Questions

Body: Punjab Public Service Commission (PPSC) · **Post:** Assistant Director Accounts & Budget Officer | BS-17 · **Set:** 2 of 2 · **Questions:** 100 predicted — 0 repeated questions, 30 verified facts predicted to recur, 70 syllabus anchors · **Price:** Free

GUESS PAPER — predicted questions for the upcoming exam, NOT a past paper. Every question below is a prediction: it is here because the same question, the same fact, or the same topic appeared in verified PPSC Assistant Director Accounts & Budget Officer | BS-17 past papers. **No pass guarantee.** A guess paper raises the odds; it does not promise a result. Answers are the best-supported answers, not exam keys.
[C]-HEAVY PAPER — thin verified pool. 70 of the 100 questions below are syllabus anchors on this post's recurring topics, because the verified archive for this post holds only 97 items. Those questions are flagged [C] on every one of them: they are predictions about the syllabus, not verified facts. Study the topic, not just the answer.

> **How to use this paper:** study the basis under each question, not just the answer — the real paper will ask the same topics in different words. Revise the underlying topic, not only the four options. Do not quote any item as "asked in the 2026 exam" — nothing here has been asked yet.

Question 1 Accounting

Net profit divided by sales gives a ratio that measures what?

- A. Long term solvency ratio
- B. Short term solvency ratio
- C. Profitability ratio ✓ **Predicted answer**

Why this answer? Net profit ratio, net profit divided by sales, is a profitability ratio.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q3 (verified item - correct answer: Profitability ratio).

Question 2 Accounting

The quick ratio is also called what?

- A. Inventory
- B. Acid test ✓ **Predicted answer**
- C. Current
- D. Debt equity

Why this answer? The liquid (quick) ratio is also known as the acid test ratio.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q4 (verified item - correct answer: Acid test).

Question 3 Accounting

Patents, copyrights and trademarks are examples of which type of asset?

- A. Investment
- B. Current assets
- C. Fixed assets
- D. Intangible assets ✓ **Predicted answer**

Why this answer? Patents, copyrights and trademarks have no physical form, so they are intangible assets.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q9 (verified item - correct answer: Intangible assets).

4 Accounting

A potential obligation that may arise from a future event is known as what?

- A. Current liabilities
- B. Contingent liabilities ✓ **Predicted answer**
- C. Long term liabilities
- D. None of these

Why this answer? A contingent liability is a potential obligation that may arise from an event that has not yet occurred.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q14 (verified item - correct answer: Contingent liabilities).

Question 5 Accounting

What is the name of the process of checking vouchers and documentary evidence of transactions?

- A. Vouching ✓ **Predicted answer**
- B. Auditing
- C. Testing
- D. Verification

Why this answer? Vouching is the process of verifying the documentary evidence of transactions.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q17 (verified item - correct answer: Vouching).

Question 6 Accounting

Which cycle is the sum of the inventory period and the accounts receivable period?

- A. Cash cycle

ective cycle

- C. Operating cycle ✓ **Predicted answer**
- D. None of these

Why this answer? Inventory period plus accounts receivable period is the operating cycle.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q30 (verified item - correct answer: Operating cycle).

Question 7 Accounting

Which financial statement shows the financial position at a particular date?

- A. The financial position at particular date ✓ **Predicted answer**
- B. The financial performance at particular date
- C. The financial position for an accounting period
- D. The financial performance for an accounting period

Why this answer? A balance sheet shows the financial position at a particular date.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q34 (verified item - correct answer: The financial position at particular date).

Question 8 Accounting

The flow of cash and cash equivalents during a financial period is shown by which statement?

- A. Statement of changes in equity
- B. Balance sheet
- C. Income statement
- D. Cash flow statement ✓ **Predicted answer**

Why this answer? The cash flow statement shows the flow of cash and cash equivalents

nancial period.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q36 (verified item - correct answer: Cash flow statement).

Question 9 Accounting

Depletion is charged on which kind of assets?

- A. Current assets
- B. Tangible assets
- C. Intangible assets
- D. Wasting assets ✓ **Predicted answer**

Why this answer? Depletion is the decrease in value of wasting assets such as mines and oil wells.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q46 (verified item - correct answer: Wasting assets).

Question 10 Accounting

The value of an asset at the end of its useful life is called what?

- A. Value of the asset when it is purchased
- B. Value of the asset at the end of its useful life ✓ **Predicted answer**
- C. Cost of a asset
- D. Allocation of the cost

Why this answer? Residual (salvage) value is the value of the asset at the end of its useful life.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q58 (verified item - correct answer: Value of the asset at the end of its useful life).

11 Accounting

How is a bank overdraft shown in the balance sheet?

- A. Contingent liabilities
- B. Current assets
- C. None of these
- D. Current liability ✓ **Predicted answer**

Why this answer? A bank overdraft is a current liability.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q69 (verified item - correct answer: Current liability).

Question 12 Accounting

Taking liabilities away from assets leaves what?

- A. Drawing
- B. Capital ✓ **Predicted answer**
- C. Income
- D. Expenses

Why this answer? The difference between assets and liabilities is capital (owner's equity).

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q85 (verified item - correct answer: Capital).

Question 13 Accounting

What is the accounting equation?

- A. Assets = Liabilities - Equity
- B. Assets + Liabilities = Equity
- C. Liabilities = Assets + Equity
- D. Assets = Liabilities + Equity ✓ **Predicted answer**

swer? The accounting equation is Assets = Liabilities + Equity.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: accounting equation recurs in every sitting of this post.

Question 14 Accounting

In double entry bookkeeping, every transaction affects at least how many accounts?

- A. One account
- B. Two accounts ✓ **Predicted answer**
- C. Three accounts
- D. Four accounts

Why this answer? In double entry bookkeeping every transaction affects at least two accounts.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: double entry bookkeeping recurs in every sitting of this post.

Question 15 Accounting

Who is regarded as the father of modern accounting?

- A. Adam Smith
- B. John Maynard Keynes
- C. Luca Pacioli ✓ **Predicted answer**
- D. Alfred Marshall

Why this answer? Luca Pacioli is regarded as the father of modern accounting.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: father of accounting recurs in every sitting of this post.

16 Accounting

Depreciation is charged on which assets?

- A. Current assets
- B. Fictitious assets
- C. Liquid assets
- D. Fixed assets ✓ **Predicted answer**

Why this answer? Depreciation is charged on fixed assets.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: depreciation recurs in every sitting of this post.

Question 17 Accounting

Which method of depreciation charges a fixed amount every year?

- A. Diminishing balance method
- B. Sum of digits method
- C. Straight line method ✓ **Predicted answer**
- D. Units of production method

Why this answer? The straight line method charges a fixed amount of depreciation every year.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: depreciation methods recurs in every sitting of this post.

Question 18 Accounting

Which principle states that revenue is recorded when it is earned, not when cash is received?

- A. Accrual principle ✓ **Predicted answer**
- B. Cash principle

ching principle

- D. Cost principle

Why this answer? Under the accrual principle, revenue is recorded when it is earned.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: accounting principles recurs in every sitting of this post.

Question 19 Accounting

Which accounting concept assumes the business will continue for the foreseeable future?

- A. Matching concept
- B. Cost concept
- C. Going concern concept ✓ **Predicted answer**
- D. Money measurement concept

Why this answer? The going concern concept assumes the business will continue for the foreseeable future.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: accounting concepts recurs in every sitting of this post.

Question 20 Accounting

Which book is known as the book of original entry?

- A. Journal ✓ **Predicted answer**
- B. Ledger
- C. Trial balance
- D. Cash book

Why this answer? The journal is the book of original entry.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: journal recurs in

of this post.

Question 21 Accounting

Which book is known as the principal book of accounts?

- A. Journal
- B. Trial balance
- C. Day book
- D. Ledger ✓ **Predicted answer**

Why this answer? The ledger is the principal book of accounts.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: ledger recurs in every sitting of this post.

Question 22 Accounting

If the two sides of a trial balance do not agree, what does it indicate?

- A. A profit
- B. A loss
- C. An arithmetical error ✓ **Predicted answer**
- D. A balanced ledger

Why this answer? If the two sides of a trial balance do not agree, it indicates an arithmetical error.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: trial balance recurs in every sitting of this post.

Question 23 Accounting

Which book records all cash receipts and payments?

- A. Cash book ✓ **Predicted answer**

- C. Purchase book
- D. Journal proper

Why this answer? The cash book records all cash receipts and payments.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: cash book recurs in every sitting of this post.

Question 24 Accounting

What is the purpose of a bank reconciliation statement?

- A. To find the profit
- B. To reconcile the bank balance with the cash book ✓ **Predicted answer**
- C. To prepare the balance sheet
- D. To record sales

Why this answer? A bank reconciliation statement reconciles the bank balance with the cash book.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: bank reconciliation recurs in every sitting of this post.

Question 25 Accounting

Goodwill is classified as which kind of asset?

- A. Current asset
- B. Tangible fixed asset
- C. Fictitious asset
- D. Intangible asset ✓ **Predicted answer**

Why this answer? Goodwill is an intangible asset.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: goodwill recurs in

of this post.

Question 26 Accounting

How is working capital calculated?

- A. Current assets minus current liabilities ✓ **Predicted answer**
- B. Current liabilities minus current assets
- C. Fixed assets minus current assets
- D. Total assets minus total liabilities

Why this answer? Working capital is current assets minus current liabilities.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: working capital recurs in every sitting of this post.

Question 27 Accounting

The current ratio is calculated as what?

- A. Current liabilities divided by current assets
- B. Fixed assets divided by current assets
- C. Total assets divided by total liabilities
- D. Current assets divided by current liabilities ✓ **Predicted answer**

Why this answer? The current ratio is current assets divided by current liabilities.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: current ratio recurs in every sitting of this post.

Question 28 Accounting

Debtors appear in the balance sheet under which head?

- A. Fixed assets
- B. Current assets ✓ **Predicted answer**

- D. Capital

Why this answer? Debtors are current assets.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: balance sheet classification recurs in every sitting of this post.

Question 29 Accounting

Creditors appear in the balance sheet under which head?

- A. Fixed assets
- B. Current assets
- C. Reserves
- D. Current liabilities ✓ **Predicted answer**

Why this answer? Creditors are current liabilities.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: balance sheet classification recurs in every sitting of this post.

Question 30 Accounting

Drawings by the owner have what effect on capital?

- A. They reduce capital ✓ **Predicted answer**
- B. They increase capital
- C. They increase profit
- D. They have no effect

Why this answer? Drawings by the owner reduce capital.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: drawings recurs in every sitting of this post.

31 Accounting

Outstanding expenses are shown as what?

- A. Current assets
- B. Fixed assets
- C. Revenue
- D. Current liabilities ✓ **Predicted answer**

Why this answer? Outstanding expenses are current liabilities.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: outstanding expenses recurs in every sitting of this post.

Question 32 Accounting

Prepaid expenses are shown as what?

- A. Current assets ✓ **Predicted answer**
- B. Current liabilities
- C. Fixed assets
- D. Expenses of the year

Why this answer? Prepaid expenses are current assets.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: prepaid expenses recurs in every sitting of this post.

Question 33 Accounting

Profit is calculated as what?

- A. Expenses minus revenue
- B. Assets minus liabilities
- C. Sales plus purchases
- D. Revenue minus expenses ✓ **Predicted answer**

swer? Profit is revenue minus expenses.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: profit recurs in every sitting of this post.

Question 34 Accounting

How is gross profit calculated?

- A. Sales minus cost of goods sold ✓ **Predicted answer**
- B. Sales plus cost of goods sold
- C. Cost of goods sold minus sales
- D. Net profit plus expenses

Why this answer? Gross profit is sales minus cost of goods sold.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: gross profit recurs in every sitting of this post.

Question 35 Accounting

What is an audit?

- A. A daily record of cash
- B. An independent examination of the books of account ✓ **Predicted answer**
- C. A tax return
- D. A budget

Why this answer? An audit is an independent examination of the books of account.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: audit recurs in every sitting of this post.

Question 36 Accounting

What is the main objective of financial accounting?

- B. To fix selling prices
- C. To value stock only
- D. To collect tax

Why this answer? The main objective of financial accounting is to provide financial information to users.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: financial accounting recurs in every sitting of this post.

Question 37 Finance

Where are existing securities bought and sold?

- A. Primary market
- B. Capital market
- C. Secondary market ✓ **Predicted answer**
- D. Service value and monetary cost

Why this answer? The stock exchange is the secondary market for securities, where existing securities are traded.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q1 (verified item - correct answer: Secondary market).

Question 38 Finance

Bonds with long maturities carry which level of interest rate risk?

- A. Lower
- B. Depends on the type of bond
- C. None of these
- D. Higher ✓ **Predicted answer**

Answer: Bonds with long maturities have higher interest rate risk, as their prices move more when rates change.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q8 (verified item - correct answer: Higher).

Question 39 Finance

What do we call equal cash flows received at the end of each period for a fixed number of periods?

- A. Annuity due
- B. Multiple cash flows
- C. Perpetuity
- D. Ordinary annuity ✓ **Predicted answer**

Why this answer? A series of constant cash flows at the end of each period for a fixed number of periods is an ordinary annuity.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q16 (verified item - correct answer: Ordinary annuity).

Question 40 Finance

If current market prices reflect all public information, the market shows which form of efficiency?

- A. Semi strong efficiency ✓ **Predicted answer**
- B. Strong form efficiency
- C. Weak from efficiency
- D. Market efficiency

Why this answer? Semi-strong efficiency means all public information is reflected in current market prices.

ed [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q19 (verified item - correct answer: Semi strong efficiency).

Question 41 Finance

To find how many years it takes to recover the initial investment, which capital budgeting method is used?

- A. Net present value
- B. Internal rate of return
- C. Payback period ✓ **Predicted answer**
- D. Discounted cash flow

Why this answer? The payback period is the capital budgeting method that counts the years in which the initial investment is recovered.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q41 (verified item - correct answer: Payback period).

Question 42 Finance

Which bank document guarantees payment to a foreign bank for imports?

- A. Letter of insurance
- B. Deffered payment letter
- C. Letter of credit ✓ **Predicted answer**
- D. None of these

Why this answer? A letter of credit is the guarantee made by a company's bank to a foreign bank for import.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q52 (verified item - correct answer: Letter of credit).

43 Finance

Which bank sets monetary policy in Pakistan?

- A. National bank of Pakistan
- B. International monetary fund
- C. State Bank of Pakistan ✓ **Predicted answer**
- D. None of these

Why this answer? The State Bank of Pakistan formulates monetary policy in Pakistan.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q59 (verified item - correct answer: State Bank of Pakistan).

Question 44 Finance

Net present value is found by which calculation?

- A. Is calculated by discounting all cash flows to present value and subtracting outflows from inflows ✓ **Predicted answer**
- B. Calculate the rate of return which leaves you indifferent between undertaking the project and not undertaking the project
- C. Leads to the same decisions as the use of the payback period
- D. None of these

Why this answer? Net present value is calculated by discounting all cash flows to present value and subtracting outflows from inflows.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q98 (verified item - correct answer: Is calculated by discounting all cash flows to present value and subtracting outflows from inflows).

Question 45 Finance

What is finance mainly concerned with?

- B. Management of money and funds ✓ **Predicted answer**
- C. Hiring of staff
- D. Marketing of products

Why this answer? Finance is mainly concerned with the management of money and funds.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: finance recurs in every sitting of this post.

Question 46 Finance

What is a share?

- A. A loan to a company
- B. A bank deposit
- C. A unit of ownership in a company ✓ **Predicted answer**
- D. A tax payment

Why this answer? A share is a unit of ownership in a company.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: shares recurs in every sitting of this post.

Question 47 Finance

What is a dividend?

- A. A share of profit paid to shareholders ✓ **Predicted answer**
- B. Interest on a loan
- C. A tax on profit
- D. A bonus to staff

Why this answer? A dividend is a share of profit paid to shareholders.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: dividends recurs in every sitting of this post.

Question 48 Finance

What is a debenture?

- A. A share in a company
- B. A bank overdraft
- C. A government grant
- D. A long-term loan raised by a company ✓ **Predicted answer**

Why this answer? A debenture is a long-term loan raised by a company.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: debentures recurs in every sitting of this post.

Question 49 Finance

What is interest?

- A. The profit of a business
- B. The cost of borrowing money ✓ **Predicted answer**
- C. The price of a share
- D. A government tax

Why this answer? Interest is the cost of borrowing money.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: interest recurs in every sitting of this post.

Question 50 Finance

What is inflation?

- A. A fall in prices

- C. A fall in interest rates
- D. A general rise in prices over time ✓ **Predicted answer**

Why this answer? Inflation is a general rise in prices over time.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: inflation recurs in every sitting of this post.

Question 51 Finance

Which bank issues currency notes in Pakistan?

- A. National Bank of Pakistan
- B. Bank of Punjab
- C. Habib Bank
- D. State Bank of Pakistan ✓ **Predicted answer**

Why this answer? The State Bank of Pakistan issues currency notes in Pakistan.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: central bank functions recurs in every sitting of this post.

Question 52 Finance

What is budgetary control?

- A. Preparing a tax return
- B. Comparing actual results with the budget ✓ **Predicted answer**
- C. Auditing the accounts
- D. Fixing share prices

Why this answer? Budgetary control is comparing actual results with the budget.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: budgetary control recurs in every sitting of this post.

53 Finance

Capital budgeting is concerned with which decisions?

- A. Daily cash decisions
- B. Long-term investment decisions ✓ **Predicted answer**
- C. Staff hiring decisions
- D. Pricing decisions only

Why this answer? Capital budgeting is concerned with long-term investment decisions.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: capital budgeting recurs in every sitting of this post.

Question 54 Finance

Working capital management deals with which assets and liabilities?

- A. Fixed assets only
- B. Long-term loans only
- C. Share capital only
- D. Current assets and current liabilities ✓ **Predicted answer**

Why this answer? Working capital management deals with current assets and current liabilities.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: working capital management recurs in every sitting of this post.

Question 55 Finance

In finance, higher risk is generally associated with what?

- A. Lower expected return
- B. No return
- C. Higher expected return ✓ **Predicted answer**

Why this answer? In finance, higher risk is generally associated with higher expected return.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: risk and return recurs in every sitting of this post.

Question 56 Finance

What does the time value of money mean?

- A. Money never changes in value
- B. Future money is worth more than money today
- C. Money has no value over time
- D. Money today is worth more than the same amount in the future ✓ **Predicted answer**

Why this answer? The time value of money means money today is worth more than the same amount in the future.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: time value of money recurs in every sitting of this post.

Question 57 Finance

What is the break-even point?

- A. The level of maximum profit
- B. The level of maximum sales
- C. The level where total revenue equals total cost ✓ **Predicted answer**
- D. The level where costs are zero

Why this answer? The break-even point is the level where total revenue equals total cost.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: break-even analysis

ry sitting of this post.

Question 58 Finance

What is the margin of safety?

- A. Sales below the break-even point
- B. Total fixed cost
- C. Sales above the break-even point ✓ **Predicted answer**
- D. Total variable cost

Why this answer? The margin of safety is sales above the break-even point.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: margin of safety recurs in every sitting of this post.

Question 59 Finance

What is public finance concerned with?

- A. Government revenue and expenditure ✓ **Predicted answer**
- B. Private company profits
- C. Bank lending
- D. Share trading

Why this answer? Public finance is concerned with government revenue and expenditure.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: public finance recurs in every sitting of this post.

Question 60 Finance

What is a tax?

- A. A voluntary donation
- B. A compulsory payment to the government ✓ **Predicted answer**

- D. A share dividend

Why this answer? A tax is a compulsory payment to the government.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: taxation recurs in every sitting of this post.

Question 61 Finance

Fiscal policy is concerned with what?

- A. Interest rates only
- B. Exchange rates only
- C. Government spending and taxation ✓ **Predicted answer**
- D. Share prices

Why this answer? Fiscal policy is concerned with government spending and taxation.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: fiscal policy recurs in every sitting of this post.

Question 62 Finance

Which of the following is a money market instrument?

- A. Treasury bill ✓ **Predicted answer**
- B. Ordinary share
- C. Debenture
- D. Land

Why this answer? A treasury bill is a money market instrument.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: money market recurs in every sitting of this post.

63 Computer

Which PowerPoint option removes the border of a shape?

- A. No line
- B. White line
- C. No outline ✓ **Predicted answer**
- D. No border

Why this answer? In PowerPoint, a shape's border is removed by selecting No outline.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q43 (verified item - correct answer: No outline).

Question 64 Computer

RAM is fitted on which part of the computer?

- A. Expansion board
- B. Motherboard ✓ **Predicted answer**
- C. External drive
- D. None of these

Why this answer? RAM is located on the motherboard.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q65 (verified item - correct answer: Motherboard).

Question 65 Computer

According to the standard definition used here, what is the main purpose of an operating system?

- A. To allow people to use the computer
- B. To make the most efficient use of the computer hardware ✓ **Predicted answer**
- C. To keep system programmers employed

Why this answer? The primary purpose of an operating system is to make the most efficient use of the computer hardware.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q80 (verified item - correct answer: To make the most efficient use of the computer hardware).

Question 66 Computer

What kind of memory keeps its stored information even when the power is switched off?

- A. Volatile memory
- B. Both a and b
- C. Non volatile memory ✓ **Predicted answer**
- D. None of these

Why this answer? Non-volatile memory retains stored information even after power is removed.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q94 (verified item - correct answer: Non volatile memory).

Question 67 Computer

Which network came first?

- A. CNNET
- B. ARPANET ✓ **Predicted answer**
- C. ASAPNET
- D. NSFNET

Why this answer? ARPANET was the first network.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-

:ICER-12-02-2023 Q97 (verified item - correct answer: ARPANET).

Question 68 Computer

What does CPU stand for?

- A. Central Program Unit
- B. Central Processing Unit ✓ **Predicted answer**
- C. Computer Processing Unit
- D. Central Process Utility

Why this answer? CPU stands for Central Processing Unit.

Why predicted [C] — Syllabus anchor: syllabus anchor — Computer: CPU recurs in every sitting of this post.

Question 69 Computer

Which of the following is an input device?

- A. Keyboard ✓ **Predicted answer**
- B. Monitor
- C. Printer
- D. Speaker

Why this answer? A keyboard is an input device.

Why predicted [C] — Syllabus anchor: syllabus anchor — Computer: input devices recurs in every sitting of this post.

Question 70 Computer

Which of the following is an output device?

- A. Keyboard
- B. Printer ✓ **Predicted answer**

- D. Scanner

Why this answer? A printer is an output device.

Why predicted [C] — Syllabus anchor: syllabus anchor — Computer: output devices recurs in every sitting of this post.

Question 71 Computer

Computers store data in which number system?

- A. Binary ✓ **Predicted answer**
- B. Decimal
- C. Octal only
- D. Roman numerals

Why this answer? Computers store data in the binary number system.

Why predicted [C] — Syllabus anchor: syllabus anchor — Computer: number systems recurs in every sitting of this post.

Question 72 Computer

How many bits are there in one byte?

- A. 4
- B. 8 ✓ **Predicted answer**
- C. 16
- D. 32

Why this answer? There are 8 bits in one byte.

Why predicted [C] — Syllabus anchor: syllabus anchor — Computer: data units recurs in every sitting of this post.

73 Computer

MS Word is mainly used for what?

- A. Word processing ✓ **Predicted answer**
- B. Spreadsheets
- C. Presentations
- D. Databases

Why this answer? MS Word is mainly used for word processing.

Why predicted [C] — Syllabus anchor: syllabus anchor — Computer: MS Word recurs in every sitting of this post.

Question 74 Computer

MS PowerPoint is mainly used for what?

- A. Word processing
- B. Spreadsheets
- C. Browsing the internet
- D. Preparing presentations ✓ **Predicted answer**

Why this answer? MS PowerPoint is mainly used for preparing presentations.

Why predicted [C] — Syllabus anchor: syllabus anchor — Computer: MS PowerPoint recurs in every sitting of this post.

Question 75 Computer

What is the internet?

- A. A single computer
- B. A printer
- C. A worldwide network of computers ✓ **Predicted answer**
- D. A software program

PPSC Assistant Director Accounts & Budget Officer | BS-17 — Guess Paper 2026 (Set 2 of 2)

swer? The internet is a worldwide network of computers.

Why predicted [C] — Syllabus anchor: syllabus anchor — Computer: internet recurs in every sitting of this post.

Question 76 Computer

What does email stand for?

- A. Electric mail
- B. Express mail
- C. Electronic mail ✓ **Predicted answer**
- D. Energy mail

Why this answer? Email stands for electronic mail.

Why predicted [C] — Syllabus anchor: syllabus anchor — Computer: email recurs in every sitting of this post.

Question 77 Computer

What is a computer virus?

- A. A useful program
- B. A hardware part
- C. A type of printer
- D. A harmful program that damages files or data ✓ **Predicted answer**

Why this answer? A computer virus is a harmful program that damages files or data.

Why predicted [C] — Syllabus anchor: syllabus anchor — Computer: computer viruses recurs in every sitting of this post.

Question 78 Computer

Which of the following is hardware?

Word

- B. Windows
- C. Monitor ✓ **Predicted answer**
- D. Antivirus program

Why this answer? A monitor is hardware.

Why predicted [C] — Syllabus anchor: syllabus anchor — Computer: hardware and software recurs in every sitting of this post.

Question 79 Computer

What does Ctrl+C do in most programs?

- A. Cut the selected item
- B. Paste the selected item
- C. Copy the selected item ✓ **Predicted answer**
- D. Delete the selected item

Why this answer? Ctrl+C copies the selected item in most programs.

Why predicted [C] — Syllabus anchor: syllabus anchor — Computer: shortcut keys recurs in every sitting of this post.

Question 80 Management

The policy made by the government for the industrial sector is known as what?

- A. Factories policy
- B. Distributive policy
- C. Regulatory policy
- D. Industrial policy ✓ **Predicted answer**

Why this answer? The government's policy for the industrial sector is called industrial policy.

ed [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q24 (verified item - correct answer: Industrial policy).

Question 81 Management

Land, capital, consumers and human resources: which one is the creative factor in production?

- A. Human resources ✓ **Predicted answer**
- B. Land
- C. Capital
- D. Consumers

Why this answer? Human resources (labour) are the sole creative factor in production; only labour can create something wholly new.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q25 (verified item - correct answer: Human resources).

Question 82 Management

Which model holds that leadership, not money, motivates people to work?

- A. Supportive model ✓ **Predicted answer**
- B. Autocratic model
- C. Custodial model
- D. Collegial model

Why this answer? The supportive model is founded on leadership, not on money or authority; leadership motivates people to work.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q88 (verified item - correct answer: Supportive model).

83 Management

Which is the first function of management?

- A. Controlling
- B. Organising
- C. Planning ✓ **Predicted answer**
- D. Leading

Why this answer? Planning is the first function of management.

Why predicted [C] — Syllabus anchor: syllabus anchor — Management: functions of management recurs in every sitting of this post.

Question 84 Management

Which function of management arranges people and resources to carry out the plan?

- A. Planning
- B. Controlling
- C. Leading
- D. Organising ✓ **Predicted answer**

Why this answer? Organising arranges people and resources to carry out the plan.

Why predicted [C] — Syllabus anchor: syllabus anchor — Management: functions of management recurs in every sitting of this post.

Question 85 Management

Which function of management compares actual performance with plans?

- A. Planning
- B. Controlling ✓ **Predicted answer**
- C. Organising
- D. Staffing

swer? Controlling compares actual performance with plans.

Why predicted [C] — Syllabus anchor: syllabus anchor — Management: functions of management recurs in every sitting of this post.

Question 86 Management

What is motivation?

- A. The process that drives people to work towards goals ✓ **Predicted answer**
- B. A punishment for workers
- C. A type of tax
- D. A machine

Why this answer? Motivation is the process that drives people to work towards goals.

Why predicted [C] — Syllabus anchor: syllabus anchor — Management: motivation recurs in every sitting of this post.

Question 87 Management

What is leadership?

- A. The power to punish staff
- B. The ownership of a firm
- C. The ability to influence people to achieve goals ✓ **Predicted answer**
- D. The keeping of accounts

Why this answer? Leadership is the ability to influence people to achieve goals.

Why predicted [C] — Syllabus anchor: syllabus anchor — Management: leadership recurs in every sitting of this post.

Question 88 Management

What does SWOT stand for?

- B. Strengths, Weaknesses, Opportunities, Threats ✓ **Predicted answer**
- C. Strengths, Work, Opportunities, Time
- D. Sales, Weaknesses, Orders, Threats

Why this answer? SWOT stands for Strengths, Weaknesses, Opportunities, Threats.

Why predicted [C] — Syllabus anchor: syllabus anchor — Management: SWOT analysis recurs in every sitting of this post.

Question 89 Management

Which function of management involves hiring and training staff?

- A. Staffing ✓ **Predicted answer**
- B. Planning
- C. Organising
- D. Controlling

Why this answer? Staffing is the management function that involves hiring and training staff.

Why predicted [C] — Syllabus anchor: syllabus anchor — Management: functions of management recurs in every sitting of this post.

Question 90 General Knowledge

Pakistan first took part in the Olympic Games in which year?

- A. 1948 ✓ **Predicted answer**
- B. 1947
- C. 1949
- D. 1950

Why this answer? Pakistan first participated in the Olympic Games in 1948 (London).

ed [B] — verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q66 (verified item - correct answer: 1948).

Question 91 General Knowledge

What is the capital of Pakistan?

- A. Lahore
- B. Islamabad ✓ **Predicted answer**
- C. Karachi
- D. Rawalpindi

Why this answer? Islamabad is the capital of Pakistan.

Why predicted [C] — Syllabus anchor: syllabus anchor — General Knowledge: capitals recurs in every sitting of this post.

Question 92 General Knowledge

Which is the largest province of Pakistan by area?

- A. Punjab
- B. Sindh
- C. Balochistan ✓ **Predicted answer**
- D. Khyber Pakhtunkhwa

Why this answer? Balochistan is the largest province of Pakistan by area.

Why predicted [C] — Syllabus anchor: syllabus anchor — General Knowledge: Pakistan geography recurs in every sitting of this post.

Question 93 General Knowledge

What is the national language of Pakistan?

- A. English

u ✓ Predicted answer

- C. Punjabi
- D. Sindhi

Why this answer? Urdu is the national language of Pakistan.

Why predicted [C] — Syllabus anchor: syllabus anchor — General Knowledge: Pakistan recurs in every sitting of this post.

Question 94 General Knowledge

Who is the founder of Pakistan?

- A. Allama Iqbal
- B. Liaquat Ali Khan
- C. Quaid-e-Azam Muhammad Ali Jinnah ✓ **Predicted answer**
- D. Sir Syed Ahmed Khan

Why this answer? Quaid-e-Azam Muhammad Ali Jinnah is the founder of Pakistan.

Why predicted [C] — Syllabus anchor: syllabus anchor — General Knowledge: Pakistan history recurs in every sitting of this post.

Question 95 General Knowledge

What is the currency of Pakistan?

- A. Taka
- B. Rupee ✓ **Predicted answer**
- C. Dinar
- D. Dirham

Why this answer? The currency of Pakistan is the rupee.

Why predicted [C] — Syllabus anchor: syllabus anchor — General Knowledge: currencies recurs in every sitting of this post.

96 English

An unprepared speech is called what?

- A. Speech
- B. Debate
- C. Prepared
- D. Extempore ✓ **Predicted answer**

Why this answer? A speech made without preparation is extempore.

Why predicted [B] — Verified fact, predicted to recur: PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q89 (verified item - correct answer: Extempore).

Question 97 English

What is the synonym of happy?

- A. Glad ✓ **Predicted answer**
- B. Sad
- C. Angry
- D. Tired

Why this answer? Glad is a synonym of happy.

Why predicted [C] — Syllabus anchor: syllabus anchor — English: synonyms recurs in every sitting of this post.

Question 98 English

What is the antonym of hot?

- A. Cold ✓ **Predicted answer**
- B. Warm
- C. Boiling
- D. Heated

swer: Cold is the antonym of hot.

Why predicted [C] — Syllabus anchor: syllabus anchor — English: antonyms recurs in every sitting of this post.

Question 99 English

What is the plural of child?

- A. Childs
- B. Children ✓ **Predicted answer**
- C. Childes
- D. Childrens

Why this answer? The plural of child is children.

Why predicted [C] — Syllabus anchor: syllabus anchor — English: plurals recurs in every sitting of this post.

Question 100 English

Which is the correct spelling?

- A. Seperate
- B. Seprate
- C. Separete
- D. Separate ✓ **Predicted answer**

Why this answer? Separate is the correct spelling.

Why predicted [C] — Syllabus anchor: syllabus anchor — English: spelling recurs in every sitting of this post.

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