# PPSC Assistant Director Accounts & Budget Officer | BS-17 — GUESS PAPER 2026 (Set 1 of 2) · Predicted Questions

**Body:** Punjab Public Service Commission (PPSC) · **Post:** Assistant Director Accounts & Budget Officer | BS-17 · **Set:** 1 of 2 · **Questions:** 100 predicted — 0 repeated questions, 96 verified facts predicted to recur, 4 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.

> **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 Do not quote any item as "asked in the 2026 exam" — nothing here has been asked yet.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

Which class of ratio does the net profit ratio belong to?

- A. Long term solvency ratio
- B. Short term solvency ratio
- C. Turnover ratio
- D. 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-

ICER-12-02-2023 Q3 (verified item - correct answer: Profitability ratio).

## Question 2 Accounting

What is another name for the liquid ratio?

- A. Inventory
- B. Current
- C. Acid test ✓ **Predicted answer**
- 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 fall under which head of assets?

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

**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).

## Question 4 Accounting

Which item below does not count as a current asset?

- A. Temporary investment

- C. Preliminary expenses ✓ **Predicted answer**
- D. Inventory

**Why this answer?** Preliminary expenses are fictitious assets, not current assets; the other three are current assets.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q11 (verified item - correct answer: Preliminary expenses).

## Question 5 Accounting

What do we call a possible obligation that may arise from an event that has not yet happened?

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

**Why this answer?** A contingent liability is a potential obligation that may arise from a future event.

**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 6 Accounting

Contribution margin is known by what other name?

- A. Gross profit
- B. Marginal income ✓ **Predicted answer**
- C. Net profit
- D. Net loss

**swer?** Contribution margin, sales minus variable cost, is also called marginal income.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q15 (verified item - correct answer: Marginal income).

## Question 7 Accounting

Checking the documentary evidence of transactions is known as what?

- A. Auditing
- B. Vouching ✓ **Predicted answer**
- 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 8 Accounting

Land revenue assigned to a jagirdar was used for which kind of income?

- A. Non agricultural income purpose
- B. Passive income purpose
- C. None of these
- D. Agricultural income purpose ✓ **Predicted answer**

**Why this answer?** Land revenue assigned to a jagirdar was used for agricultural income purposes.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q22 (verified item - correct answer: Agricultural income

## Question 9 Accounting

What are the main operating expenses of a business called?

- A. Administration expense
- B. Non administration expense
- C. Operating expense ✓ **Predicted answer**
- D. Selling expenses

**Why this answer?** The main operating expenses of a business are termed operating expenses.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q27 (verified item - correct answer: Operating expense).

## Question 10 Accounting

What is the primary objective of cost accounting?

- A. Ascertain the profit
- B. Inventory valuation
- C. Ascertain the cost of goods and services ✓ **Predicted answer**
- D. Fixation of selling price

**Why this answer?** The primary objective of cost accounting is to ascertain the cost of goods and services.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q28 (verified item - correct answer: Ascertain the cost of goods and services).

## 11 Accounting

Inventory period plus accounts receivable period together make which cycle?

- A. Cash cycle
- B. Collective cycle
- C. None of these
- D. Operating cycle ✓ **Predicted answer**

**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 12 Accounting

Fixed assets turnover ratio is classified as which kind of ratio?

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

**Why this answer?** Fixed assets turnover ratio is a turnover (activity) ratio.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q31 (verified item - correct answer: Turnover ratio).

## Question 13 Accounting

In which phase of an audit does the auditor take samples to look for material misstatement in the client's records?

- A. Control testing
- B. Detective testing
- C. Substantive testing ✓ **Predicted answer**

ne of these

**Why this answer?** Substantive testing is the audit phase where the auditor gathers samples to identify material misstatements.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q33 (verified item - correct answer: Substantive testing).

## Question 14 Accounting

What does a balance sheet show?

- A. The financial performance at particular date
- B. The financial position at particular date ✓ **Predicted answer**
- 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 15 Accounting

The income statement is also known by which name?

- A. Statement of changes in equity
- B. Statement of income ✓ **Predicted answer**
- C. Statement of balance sheet
- D. Statement of cash flows

**Why this answer?** The income statement is also known as the statement of income.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q35 (verified item - correct answer: Statement of income).

## 16 Accounting

Cash and cash equivalents moving in and out over a financial period are reported in which statement?

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

**Why this answer?** The cash flow statement shows the flow of cash and cash equivalents during the financial 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 17 Accounting

Net profit before interest and tax divided by sales gives which ratio?

- A. Operating profile ratio ✓ **Predicted answer**
- B. Capital gearing
- C. Solvency ratio
- D. None of these

**Why this answer?** Net profit before interest and tax divided by sales is the operating profit ratio.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q40 (verified item - correct answer: Operating profile ratio).

## Question 18 Accounting

Variable and fixed manufacturing overhead form part of what?

- A. Manufacturing overhead cost ✓ **Predicted answer**

- C. Marginal overhead cost
- D. Activity based cost

**Why this answer?** Variable and fixed manufacturing overhead are parts of manufacturing overhead cost.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q42 (verified item - correct answer: Manufacturing overhead cost).

## Question 19 Accounting

The term depletion applies to a fall in the value of which assets?

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

**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 20 Accounting

Assets are normally carried in the balance sheet at which value?

- A. Unexpired cost ✓ **Predicted answer**
- B. Replacement cost
- C. Revalue cost
- D. Market value

**swer?** Assets are usually shown in the balance sheet at unexpired cost.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q47 (verified item - correct answer: Unexpired cost).

## Question 21 Accounting

Who manages a joint stock company?

- A. Owner
- B. Shareholders
- C. Board of directors ✓ **Predicted answer**
- D. Secretary

**Why this answer?** A joint stock company is managed by its board of directors.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q49 (verified item - correct answer: Board of directors).

## Question 22 Accounting

Direct materials cost plus direct labour cost plus direct expenses equals what?

- A. Prime cost ✓ **Predicted answer**
- B. Bottom line cost
- C. Variable cost
- D. None of these

**Why this answer?** Prime cost is the aggregate of direct materials, direct labour and direct expenses.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q51 (verified item - correct answer: Prime cost).

## 23 Accounting

Implicit cost is also known by which name?

- A. Component cost
- B. Opportunity cost ✓ **Predicted answer**
- C. National cost
- D. Incremental cost

**Why this answer?** Implicit cost is also known as opportunity cost, the value of the next best alternative forgone.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q53 (verified item - correct answer: Opportunity cost).

## Question 24 Accounting

What is another name for a bank pass book?

- A. Bank book
- B. Bank statement ✓ **Predicted answer**
- C. Bank account
- D. Bank column

**Why this answer?** A bank pass book is also known as a bank statement.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q57 (verified item - correct answer: Bank statement).

## Question 25 Accounting

What is meant by the residual value of an asset?

- A. Value of the asset when it is purchased
- B. Cost of a asset
- C. Allocation of the cost

ue of the asset at the end of its useful life ✓ **Predicted answer**

**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).

## Question 26 Accounting

What does the P/V ratio show?

- A. Profit and volume ✓ **Predicted answer**
- B. Profit earning capability
- C. Safety margin
- D. None of these

**Why this answer?** The P/V (profit-volume) ratio shows profit and volume, the relationship between contribution and sales.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q60 (verified item - correct answer: Profit and volume).

## Question 27 Accounting

Which of the following does a cash budget include?

- A. Payable
- B. Issue of capital, postal expenditure and dividend payable ✓ **Predicted answer**
- C. Expenditure
- D. None

**Why this answer?** A cash budget includes receipts such as issue of capital and payments such as postal expenditure and dividend payable.

**ed [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q63 (verified item - correct answer: Issue of capital, postal expenditure and dividend payable).

## Question 28 Accounting

Which of these reserves counts as a revenue reserve?

- A. Security premium account
- B. Capital reserve
- C. Capital redemption reserve
- D. None of these ✓ **Predicted answer**

**Why this answer?** None of the listed reserves is a revenue reserve; the securities premium account, capital reserve and capital redemption reserve are all capital reserves.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q64 (verified item - correct answer: None of these).

## Question 29 Accounting

A bank overdraft is classified as what?

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

**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).

## 30 Accounting

How does the statement of cash flows classify cash flows?

- A. Inflow and out flow
- B. Operating and non operating flows
- C. None of these
- D. Operating, investing and financing activities ✓ **Predicted answer**

**Why this answer?** The statement of cash flows classifies cash flows by operating, investing and financing activities.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q70 (verified item - correct answer: Operating, investing and financing activities).

## Question 31 Accounting

Which of the following make up the basic financial statements?

- A. Statement of cash flows, statement of retained earnings, balance sheet and income statement ✓ **Predicted answer**
- B. Earnings
- C. Balance sheet and income
- D. Income statement only

**Why this answer?** The basic financial statements are the statement of cash flows, the statement of retained earnings, the balance sheet and the income statement.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q72 (verified item - correct answer: Statement of cash flows, statement of retained earnings, balance sheet and income statement).

## 32 Accounting

What are the parties to a joint venture called?

- A. Principal and agent
- B. Friends
- C. Partners
- D. Co venture ✓ **Predicted answer**

**Why this answer?** The parties to a joint venture are called co-venturers.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q79 (verified item - correct answer: Co venture).

## Question 33 Accounting

How is income from property held under trust for charitable or religious purposes treated for tax?

- A. Taxable @10%
- B. Exempted from tax ✓ **Predicted answer**
- C. Taxable @20%
- D. None of these

**Why this answer?** Income from property held under trust for charitable or religious purposes is exempted from tax.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q81 (verified item - correct answer: Exempted from tax).

## Question 34 Accounting

Verifying the value of assets and liabilities, reserves and provisions, and the profit earned or loss suffered is called what kind of audit?

- A. Balance sheet audit ✓ **Predicted answer**

tinuous audit

- C. Interim audit
- D. Partial audit

**Why this answer?** Verification of the value of assets, liabilities, reserves, provisions and profit or loss is called a balance sheet audit.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q82 (verified item - correct answer: Balance sheet audit).

## Question 35 Accounting

What is another name for undistributed profits?

- A. Earnings
- B. General
- C. Corporate savings, retained earnings and general reserve ✓ **Predicted answer**
- D. None

**Why this answer?** Undistributed profits are also known as corporate savings, retained earnings and general reserve.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q83 (verified item - correct answer: Corporate savings, retained earnings and general reserve).

## Question 36 Accounting

Assets minus liabilities equals what?

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

**swer?** 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 37 Accounting

What is the main purpose of a trial balance?

- A. To find the profit of the business
- B. To check the arithmetical accuracy of ledger balances ✓ **Predicted answer**
- C. To record daily transactions
- D. To prepare the bank statement

**Why this answer?** A trial balance checks the arithmetical accuracy of ledger balances.

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

## Question 38 Finance

On a stock exchange, existing securities are traded in which market?

- 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).

## 39 Finance

Right shares are shares that are what?

- A. Issued by a newly formed company
- B. Legally issued to the public at large
- C. That have a right of redemption
- D. Offered to the existing equity shareholders ✓ **Predicted answer**

**Why this answer?** Right shares are offered to the existing equity shareholders first.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q2 (verified item - correct answer: Offered to the existing equity shareholders).

## Question 40 Finance

Traditionally, the finance manager's main job is what?

- A. Acquiring Capital assets of the organization
- B. Efficient management of capital
- C. Arrangements of financial resources ✓ **Predicted answer**
- D. Proper utilization of funds

**Why this answer?** In his traditional role the finance manager is responsible for the arrangement (procurement) of financial resources.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q5 (verified item - correct answer: Arrangements of financial resources).

## Question 41 Finance

Which function has control of financial planning as a key responsibility?

- A. Authoritative management

- ticipative management
- C. Treasury management ✓ **Predicted answer**
- D. None of these

**Why this answer?** Control of financial planning is a key responsibility of treasury management.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q6 (verified item - correct answer: Treasury management).

## Question 42 Finance

What does financial management deal with when an overall goal is kept in mind?

- A. Financing, acquisition and management of assets ✓ **Predicted answer**
- B. Financing of assets
- C. Acquisition of assets
- D. Management of assets

**Why this answer?** Financial management is concerned with the financing, acquisition and management of assets together.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q7 (verified item - correct answer: Financing, acquisition and management of assets).

## Question 43 Finance

How does a long maturity affect a bond's interest rate risk?

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

**swer?** 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 44 Finance

When the coupon rate is below the required rate of return, what happens to the bond's discount as maturity approaches?

- A. Increase
- B. Does not change
- C. First decrease and then increase
- D. Decrease ✓ **Predicted answer**

**Why this answer?** When the coupon rate is below the required return, the bond sells at a discount that shrinks toward zero as maturity approaches.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q10 (verified item - correct answer: Decrease).

## Question 45 Finance

In which market are only short-term debt instruments traded?

- A. Security market
- B. Secondary market
- C. All of these
- D. Financial market ✓ **Predicted answer**

**Why this answer?** The money market is a financial market in which only short-term debt instruments are traded.

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

ICER-12-02-2023 Q12 (verified item - correct answer: Financial market).

## Question 46 Finance

A series of equal cash flows at the end of each period for a fixed number of periods is called what?

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

**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 47 Finance

What is another name for a zero coupon bond?

- A. Bearer bonds
- B. Deep discount bond ✓ **Predicted answer**
- C. Zero interest bond
- D. Irredeemable bond

**Why this answer?** A zero coupon bond is also known as a deep discount bond, sold well below face value.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q18 (verified item - correct answer: Deep discount bond).

## 48 Finance

When all public information is reflected in current market prices, which form of market efficiency is it?

- 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.

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

## Question 49 Finance

What is the market for wholesale loans and deposits traded between banks called?

- A. Investor market
- B. Subsidiary market
- C. None of these
- D. Interbank market ✓ **Predicted answer**

**Why this answer?** The market for wholesale loans and deposits traded between banks is the interbank market.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q23 (verified item - correct answer: Interbank market).

## Question 50 Finance

According to agency theory, managers of large publicly owned firms may have different objectives from whom?

reholders ✓ **Predicted answer**

- B. Workers
- C. Subordinate
- D. Employee

**Why this answer?** Agency theory says managers of large publicly owned firms may have different objectives from the shareholders (owners).

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q29 (verified item - correct answer: Shareholders).

## Question 51 Finance

Monopolistic competition differs from perfect competition mainly in what respect?

- A. Perfect competition firms can differentiate their products
- B. Monopolistic competition firm can differentiate their products ✓ **Predicted answer**
- C. In monopolistic competition industry produces all of the Market supply of goods
- D. None of these

**Why this answer?** Monopolistic competition differs from perfect competition mainly because firms can differentiate their products.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q37 (verified item - correct answer: Monopolistic competition firm can differentiate their products).

## Question 52 Finance

What is the nationwide electronic funds transfer network that distributes electronic credit and debit entries to bank accounts called?

- A. Clearing bank
- B. Clearing cheque

- D. Clearing house ✓ **Predicted answer**

**Why this answer?** The nationwide electronic funds transfer network is the clearing house (ACH).

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q38 (verified item - correct answer: Clearing house).

## Question 53 Finance

What is the maximum amount beyond which a company may not raise funds by issuing shares?

- A. Issue capital
- B. Nominal capital ✓ **Predicted answer**
- C. Reserve capital
- D. Subscribed capital

**Why this answer?** The nominal (authorised) capital is the maximum amount beyond which a company may not raise funds by issuing shares.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q39 (verified item - correct answer: Nominal capital).

## Question 54 Finance

Which capital budgeting method tells us in how many years the initial investment is recovered?

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

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**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 55 Finance

A guarantee by a company's bank to a foreign bank for an import is called what?

- A. Letter of credit ✓ **Predicted answer**
- B. Letter of insurance
- C. Deffered payment letter
- 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).

## Question 56 Finance

Monetary policy in Pakistan is formulated by which bank?

- 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).

## 57 Finance

Which of the following come under financing activities in a cash flow statement?

- A. Issue of preference share
- B. Interest paid
- C. Redemption, issue of preference shares and interest paid ✓ **Predicted answer**
- D. None

**Why this answer?** Redemption of shares, issue of preference shares and interest paid are all financing activities in the cash flow statement.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q61 (verified item - correct answer: Redemption, issue of preference shares and interest paid).

## Question 58 Finance

What is another name for microeconomics theory?

- A. Surety theory
- B. Capital consumption theory
- C. None of these
- D. Price Theory ✓ **Predicted answer**

**Why this answer?** Microeconomics theory is also known as price theory.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q71 (verified item - correct answer: Price Theory).

## Question 59 Finance

What does a current account surplus imply for a country?

- A. The country is running a net capital account surplus
- B. The country is a net lender to the rest of the world ✓ **Predicted answer**

- D. None of these

**Why this answer?** A current account surplus means the country is a net lender to the rest of the world.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q91 (verified item - correct answer: The country is a net lender to the rest of the world).

## Question 60 Finance

Credit policy does not include which one of these elements?

- A. Sales price ✓ **Predicted answer**
- B. Collection policy
- C. Credit terms
- D. Cash discount price

**Why this answer?** Sales price is not an element of credit policy; collection policy, credit terms and cash discount are.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q92 (verified item - correct answer: Sales price).

## Question 61 Finance

Which type of preferred stock gives a greater guarantee of dividend payments to its holders?

- A. Non cumulative preferred stock
- B. Cumulative preferred stock ✓ **Predicted answer**
- C. Common stock
- D. None of these

**Answer:** Cumulative preferred stock gives a greater guarantee of dividend payments, as unpaid dividends accumulate.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q93 (verified item - correct answer: Cumulative preferred stock).

## Question 62 Finance

After allowing for inflation, the rate an investor, saver or lender receives is called what?

- A. Prime interest rate
- B. Variable interest rate
- C. None of these
- D. Real interest rate ✓ **Predicted answer**

**Why this answer?** The real interest rate is the rate received after allowing for inflation.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q96 (verified item - correct answer: Real interest rate).

## Question 63 Finance

How is net present value calculated?

- A. Calculate the rate of return which leaves you indifferent between undertaking the project and not undertaking the project
- B. Is calculated by discounting all cash flows to present value and subtracting outflows from inflows ✓ **Predicted answer**
- 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.

**ed [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 64 Finance

What is a budget?

- A. A record of past sales
- B. A financial plan for a future period ✓ **Predicted answer**
- C. A list of debtors
- D. A bank statement

**Why this answer?** A budget is a financial plan for a future period.

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

## Question 65 Computer

In PowerPoint, how can the border of a shape be removed?

- A. No line
- B. No outline ✓ **Predicted answer**
- C. White line
- 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 66 Computer

To insert a new slide in the best way, which view should be used?

mal view

- B. Special view
- C. Slide sorter view ✓ **Predicted answer**
- D. None of these

**Why this answer?** The best way to insert a new slide in a presentation is to use the Slide Sorter view.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q44 (verified item - correct answer: Slide sorter view).

## Question 67 Computer

Which of these panes is missing from the task pane?

- A. Getting started
- B. Word art ✓ **Predicted answer**
- C. Clip art
- D. Search results

**Why this answer?** WordArt is not available as a task pane; Getting Started, Clip Art and Search Results are.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q45 (verified item - correct answer: Word art).

## Question 68 Computer

Which shortcut key inserts a manual line break in MS Word?

- A. Ctrl+Enter
- B. Alt+Enter
- C. Ctrl+Shift+Enter
- D. Shift+Enter ✓ **Predicted answer**

**Answer:** Shift+Enter inserts a manual line break in Word, Ctrl+Enter inserts a page break.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q48 (verified item - correct answer: Shift+Enter).

## Question 69 Computer

Which actions can be assigned to an action button or slide object?

- A. Run a macro, play a sound and hyperlink ✓ **Predicted answer**
- B. Run a macro
- C. Play a sound
- D. Hyperlink

**Why this answer?** An action button or slide object can be assigned a macro, a sound and a hyperlink, all of these.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q50 (verified item - correct answer: Run a macro, play a sound and hyperlink).

## Question 70 Computer

In Word, what does a 5 by 2 table mean?

- A. 2 rows and 5 columns
- B. 5 rows and 2 columns ✓ **Predicted answer**
- C. 52 columns
- D. 52 rows

**Why this answer?** In Word, a 5 by 2 table is read as 5 rows and 2 columns.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q54 (verified item - correct answer: 5 rows and 2 columns).

## 71 Computer

If the first and second slides are selected and New Slide is clicked, where is the new slide inserted?

- A. A new slide is inserted as first slide in presentation
- B. A new slide is inserted as second slide in presentation
- C. None of these
- D. A new slide is inserted as third slide in presentation ✓ **Predicted answer**

**Why this answer?** With the first and second slides selected, clicking New Slide inserts the new slide as the third slide.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q55 (verified item - correct answer: A new slide is inserted as third slide in presentation).

## Question 72 Computer

How do latest generation computers carry out instructions?

- A. Parallel and sequential ✓ **Predicted answer**
- B. Parallel
- C. Sequentially
- D. None of these

**Why this answer?** In latest generation computers instructions are executed both in parallel and sequentially.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q62 (verified item - correct answer: Parallel and sequential).

## Question 73 Computer

Where is RAM located in a computer?

- B. Expansion board
- 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 74 Computer

Which item does not belong to a computer spreadsheet interface?

- A. Pencil work ✓ **Predicted answer**
- B. Active cell
- C. Menu bar
- D. Workbook

**Why this answer?** Pencil work is not an element of a computer spreadsheet interface.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q73 (verified item - correct answer: Pencil work).

## Question 75 Computer

Which slide introduces a topic and sets the tone for the presentation?

- A. Table slide
- B. Graph slide
- C. Title slide ✓ **Predicted answer**
- D. Bullet slide

**Why this answer?** The title slide introduces the topic and sets the tone for the presentation.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q76 (verified item - correct answer: Title slide).

## Question 76 Computer

An operating system exists mainly to do what?

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

**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 77 Computer

A smart tag disappears from a cell under which condition?

- A. The data in the cell is changed or deleted ✓ **Predicted answer**
- B. The cell is hidden
- C. The cell is moved
- D. The formatting of the cell is charged

**Why this answer?** A smart tag is removed from a cell when the data in the cell is changed or deleted.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q86 (verified item - correct answer: The data in the cell is changed or deleted).

## 78 Computer

What can be pasted selectively using Paste Special?

- A. Table
- B. Formulas
- C. None
- D. Validation, formats and formulas ✓ **Predicted answer**

**Why this answer?** With Paste Special you can paste selectively validation, formats and formulas.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q87 (verified item - correct answer: Validation, formats and formulas).

## Question 79 Computer

Which type of computer memory retains stored information even after power is removed?

- 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 80 Computer

Which name was given to the earliest network?

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

**Why this answer?** ARPANET was the first network.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q97 (verified item - correct answer: ARPANET).

## Question 81 Computer

What is MS Excel mainly used for?

- A. Spreadsheets and calculations ✓ **Predicted answer**
- B. Word processing
- C. Photo editing
- D. Video playback

**Why this answer?** MS Excel is mainly used for spreadsheets and calculations.

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

## Question 82 Management

What is a firm that operates and produces in markets all over the world called?

- A. International firm
- B. Limited liabilities company
- C. Global firm ✓ **Predicted answer**
- D. None of these

**Why this answer?** A firm that operates and produces in markets all over the world is called a global firm.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q20 (verified item - correct answer: Global firm).

## Question 83 Management

What does a feasibility study consider?

- A. Financial resources, availability of time and capacity, and market demand ✓ **Predicted answer**
- B. Availability of time and capacity
- C. Market demand
- D. Labour supply only

**Why this answer?** A feasibility study considers financial resources, availability of time and capacity, and market demand together.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q21 (verified item - correct answer: Financial resources, availability of time and capacity, and market demand).

## Question 84 Management

The government names its industrial-sector policy what?

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

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

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

## 85 Management

Which factor of production is the creative factor?

- A. Land
- B. Human resources ✓ **Predicted answer**
- 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 86 Management

Which component of an organisation's general environment has changed most rapidly in the past quarter century?

- A. Global
- B. Social
- C. Economic
- D. Technological ✓ **Predicted answer**

**Why this answer?** Technology has been the most rapidly changing component of an organisation's general environment in the past quarter century.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q26 (verified item - correct answer: Technological).

## Question 87 Management

With labour supply above demand, which of these stays relatively low?

- A. Wage ✓ **Predicted answer**

- C. Labor cost
- D. All of these

**Why this answer?** When the supply of labour exceeds demand, wages, the price of labour, are relatively low.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q32 (verified item - correct answer: Wage).

## Question 88 Management

What does the market control process consist of?

- A. Performance
- B. Deviation
- C. None
- D. Forming performance standards, appraising performance and correcting deviations ✓ **Predicted answer**

**Why this answer?** The market control process consists of forming performance standards, appraising performance and correcting deviations.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q68 (verified item - correct answer: Forming performance standards, appraising performance and correcting deviations).

## Question 89 Management

What is performance measurement?

- A. The determination of improvement efforts
- B. The improvement of operations
- C. The planning and control of operations
- D. The process of quantifying action ✓ **Predicted answer**

**swer?** Performance measurement is the process of quantifying action.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q75 (verified item - correct answer: The process of quantifying action).

## Question 90 Management

In measurement, what does the concept of reliability refer to?

- A. Objectivity of instructions
- B. Purpose of measurement
- C. Uniformity of scoring
- D. Consistency of scores ✓ **Predicted answer**

**Why this answer?** In measurement, reliability refers to the consistency of scores.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q84 (verified item - correct answer: Consistency of scores).

## Question 91 Management

Leadership motivates people to work, not the power of money. Which organisational model is this concept related to?

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

## 92 Management

Which function of management involves setting goals and deciding how to achieve them?

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

**Why this answer?** Planning is the management function that sets goals and decides how to achieve them.

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

## Question 93 General Knowledge

What does the abbreviation NAFTA stand for?

- A. North American Free trade Agreement ✓ **Predicted answer**
- B. North Asian Free Trade agreement
- C. North American Free trade association
- D. None of these

**Why this answer?** NAFTA stands for the North American Free Trade Agreement.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q13 (verified item - correct answer: North American Free trade Agreement).

## Question 94 General Knowledge

The name United Nations was coined by whom?

- A. F. D Roosevelt ✓ **Predicted answer**

- C. John. F. Kennedy
- D. None of these

**Why this answer?** Franklin D. Roosevelt coined the name United Nations.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q56 (verified item - correct answer: F. D Roosevelt).

## Question 95 General Knowledge

In which year did Pakistan first participate in the Olympic Games?

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

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

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

## Question 96 General Knowledge

Samiullah Khan was a player of which game?

- A. Cricket
- B. Tennis
- C. Hockey ✓ **Predicted answer**
- D. Soccer

**Why this answer?** Samiullah Khan, the Flying Horse, was a hockey player.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q67 (verified item - correct answer: Hockey).

## 97 General Knowledge

In which year did World War II end?

- A. 1944
- B. 1942
- C. None of these
- D. 1945 ✓ **Predicted answer**

**Why this answer?** World War II ended in 1945.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q77 (verified item - correct answer: 1945).

## Question 98 General Knowledge

Which Pakistani jurist has been a Justice of the Islamabad High Court?

- A. Tahira Qazi
- B. Ayesha Malik
- C. Lubna Saleem ✓ **Predicted answer**
- D. None of these

**Why this answer?** Lubna Saleem Pervez is a Pakistani jurist who has been a Justice of the Islamabad High Court since 13 December 2019.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q78 (verified item - correct answer: Lubna Saleem).

## Question 99 English

How do we describe a speech given with no preparation?

- A. Speech
- B. Debate
- C. 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 100 English

What is the antonym of wean?

- A. Detach
- B. Discourage
- C. Attach ✓ **Predicted answer**
- D. Halt

**Why this answer?** To wean is to detach from dependence, so its antonym is attach.

**Why predicted [B] — Verified fact, predicted to recur:** PPSC-2023-AD-ACCOUNTS-BUDGET-OFFICER-12-02-2023 Q90 (verified item - correct answer: Attach).

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