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

Body: Punjab Public Service Commission (PPSC) · **Post:** Assistant Director (Accounts & Finance) | BS-17 · **Set:** 2 of 2 · **Questions:** 100 predicted — 0 repeated questions, 11 verified facts predicted to recur, 89 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 & Finance) | 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. 89 of the 100 questions below are syllabus anchors on this post's recurring topics, because the verified archive for this post holds only 22 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 Do not quote any item as "asked in the 2026 exam" — nothing here has been asked yet.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

Which account is credited when cash is received from a debtor?

- A. Cash account
- B. Sales account
- C. Capital account

…otor's account ✓ **Predicted answer**

Why this answer? Receiving cash from a debtor is recorded by debiting cash and crediting the debtor's account, which reduces the amount owed.

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

Question 2 Accounting

Sales returns are recorded in which book?

- A. Sales returns book ✓ **Predicted answer**
- B. Journal proper
- C. Purchases book
- D. Cash book

Why this answer? Goods returned by customers are first recorded in the sales returns book, also called the returns inward book.

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

Question 3 Accounting

Which of the following is a current liability?

- A. Goodwill
- B. Bank overdraft ✓ **Predicted answer**
- C. Machinery
- D. Land

Why this answer? A bank overdraft must be repaid in the short term, so it is a current liability; machinery, goodwill and land are assets.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: classification of

urs in every sitting of this post.

Question 4 Accounting

The excess of current assets over current liabilities is called

- A. Fixed capital
- B. Share capital
- C. Working capital ✓ **Predicted answer**
- D. Reserve capital

Why this answer? Working capital is current assets minus current liabilities, the funds available to run the business day to day.

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

Question 5 Accounting

Depreciation under the diminishing balance method is charged on the

- A. Replacement cost
- B. Original cost
- C. Written down value ✓ **Predicted answer**
- D. Scrap value

Why this answer? Under the diminishing balance method, a fixed percentage is applied each year to the written down value of the asset.

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

Question 6 Accounting

A machine costs 60000 with a scrap value of 0 and a useful life of 6 years. What is its

preciation under the straight-line method?

- A. 10000 ✓ **Predicted answer**
- B. 6000
- C. 12000
- D. 8000

Why this answer? Straight-line depreciation is (60000 - 0) divided by 6 years, which equals 10000 per year.

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

Question 7 Accounting

Which inventory method assumes that the most recently bought stock is sold first?

- A. Specific identification
- B. LIFO ✓ **Predicted answer**
- C. Weighted average
- D. FIFO

Why this answer? LIFO, last in first out, assumes the latest purchases are sold first, leaving the oldest stock in hand.

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

Question 8 Accounting

The gross profit ratio is calculated as gross profit divided by

- A. Cost of goods sold
- B. Net sales ✓ **Predicted answer**
- C. Total assets

Why this answer? The gross profit ratio expresses gross profit as a percentage of net sales.

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

Question 9 Accounting

The statement of changes in equity shows movements in

- A. Owner's equity ✓ **Predicted answer**
- B. Sales
- C. Cash balances
- D. Fixed assets

Why this answer? The statement of changes in equity reports how each part of owner's equity changed during the period.

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

Question 10 Accounting

An auditor who cannot obtain enough evidence gives which type of opinion?

- A. Disclaimer of opinion ✓ **Predicted answer**
- B. Qualified opinion
- C. Adverse opinion
- D. Unqualified opinion

Why this answer? When the auditor cannot get sufficient evidence, he disclaims an opinion rather than giving one.

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

of this post.

Question 11 Accounting

Internal audit is carried out by

- A. A bank manager
- B. An employee of the organisation ✓ **Predicted answer**
- C. A government inspector
- D. A shareholder

Why this answer? Internal audit is done by an auditor employed within the organisation to check its controls and records.

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

Question 12 Accounting

The consistency concept requires a business to

- A. Change its methods every year
- B. Record only cash transactions
- C. Use the same accounting methods year after year ✓ **Predicted answer**
- D. Ignore the effect of inflation

Why this answer? Consistency means applying the same accounting methods from one period to the next so results can be compared.

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

Question 13 Accounting

Which of the following is a direct cost?

ertising

- B. Raw material used in production ✓ **Predicted answer**
- C. Factory rent
- D. Office salaries

Why this answer? Raw material becomes part of the product, so it is a direct cost; rent, office salaries and advertising are indirect costs.

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

Question 14 Accounting

Variable cost per unit, within the relevant range, remains

- A. Falling with output
- B. Zero
- C. Constant ✓ **Predicted answer**
- D. Rising with output

Why this answer? Total variable cost changes with output, but the variable cost of each unit stays the same within the relevant range.

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

Question 15 Accounting

Contribution margin equals sales minus

- A. Tax
- B. Fixed cost
- C. Total cost
- D. Variable cost ✓ **Predicted answer**

swer? Contribution is sales revenue less variable costs, the amount available to cover fixed costs and profit.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: break-even analysis recurs in every sitting of this post.

Question 16 Accounting

Fixed costs are 50000 and contribution per unit is 25. How many units must be sold to break even?

- A. 2000 units ✓ **Predicted answer**
- B. 1500 units
- C. 1000 units
- D. 2500 units

Why this answer? Break-even units equal fixed costs divided by contribution per unit: 50000 divided by 25 equals 2000 units.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: break-even analysis recurs in every sitting of this post.

Question 17 Accounting

The trial balance is prepared from the balances of the

- A. Cash book
- B. Ledger ✓ **Predicted answer**
- C. Journal
- D. Bank statement

Why this answer? The trial balance lists the debit and credit balances taken from the accounts in the ledger.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: trial balance recurs

ng of this post.

Question 18 Accounting

A credit balance in the cash book means the business has a

- A. Cash balance in hand
- B. Profit for the period
- C. Bank overdraft ✓ **Predicted answer**
- D. Capital introduced

Why this answer? The cash book normally has a debit balance; a credit balance means the bank account is overdrawn.

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

Question 19 Accounting

An error of complete omission is

- A. Disclosed by the trial balance
- B. Shown in the balance sheet
- C. Not disclosed by the trial balance ✓ **Predicted answer**
- D. Corrected automatically

Why this answer? If a transaction is left out entirely, neither a debit nor a credit is recorded, so the trial balance still agrees.

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

Question 20 Accounting

Preliminary expenses are an example of

ngible assets

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

Why this answer? Preliminary expenses are not real assets; they are fictitious assets written off over time.

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

Question 21 Accounting

Drawings reduce the

- A. Owner's capital ✓ **Predicted answer**
- B. Purchases
- C. Sales
- D. Creditors

Why this answer? When the owner takes cash or goods for personal use, owner's capital in the business is reduced.

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

Question 22 Accounting

Which ratio measures a firm's ability to meet its short-term obligations?

- A. Gross profit ratio
- B. Return on capital
- C. Debt-equity ratio
- D. Current ratio ✓ **Predicted answer**

swer? The current ratio compares current assets with current liabilities and shows short-term paying ability.

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

Question 23 Accounting

Return on investment is profit divided by

- A. Total liabilities
- B. Capital employed ✓ **Predicted answer**
- C. Sales
- D. Current assets

Why this answer? Return on investment is profit expressed as a percentage of the capital employed in the business.

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

Question 24 Accounting

The auditor's report is addressed to the

- A. Directors only
- B. Tax authorities only
- C. Shareholders of the company ✓ **Predicted answer**
- D. Bankers only

Why this answer? The independent auditor reports to the shareholders, the owners of the company, on the financial statements.

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

25 Accounting

Which of the following is an intangible fixed asset?

- A. Stock
- B. Patent ✓ **Predicted answer**
- C. Cash
- D. Machinery

Why this answer? A patent has no physical form but gives the business a valuable right, so it is an intangible fixed asset.

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

Question 26 Accounting

A provision for doubtful debts is created to cover

- A. Expected bad debts ✓ **Predicted answer**
- B. Cash discounts
- C. All debts owed to the firm
- D. Trade discounts

Why this answer? The provision estimates the debts that are unlikely to be collected, so profit is not overstated.

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

Question 27 Accounting

Closing stock is valued at the lower of cost and

- A. Net realisable value ✓ **Predicted answer**
- B. Replacement cost

ket price only

- D. Selling price

Why this answer? Under the prudence concept, stock is valued at cost or net realisable value, whichever is lower.

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

Question 28 Accounting

The main objective of cost accounting is to ascertain the

- A. Market share
- B. Tax liability
- C. Profit of the business
- D. Cost of products and services ✓ **Predicted answer**

Why this answer? Cost accounting records and analyses costs so that the cost of each product or service can be found.

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

Question 29 Finance

The present value of money to be received in the future is found by

- A. Compounding it
- B. Discounting it ✓ **Predicted answer**
- C. Ignoring inflation
- D. Doubling it

Why this answer? Present value is found by discounting future amounts back at the required rate of return.

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

Question 30 Finance

Compounding means earning interest on

- A. Principal only
- B. Interest only
- C. The tax paid
- D. Principal and accumulated interest ✓ **Predicted answer**

Why this answer? Under compounding, interest is earned on the original principal and on interest already added.

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

Question 31 Finance

The accounting rate of return is based on

- A. Cash inflows only
- B. The payback period
- C. Accounting profit, not cash flows ✓ **Predicted answer**
- D. The market price of shares

Why this answer? The accounting rate of return divides average accounting profit by the investment, using profit figures rather than cash flows.

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

32 Finance

A share whose price moves exactly with the market has a beta of

- A. 0.5
- B. 1 ✓ **Predicted answer**
- C. 0
- D. 2

Why this answer? A beta of one means the share moves in line with the market as a whole.

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

Question 33 Finance

Systematic risk cannot be removed by

- A. Diversification ✓ **Predicted answer**
- B. Speculation
- C. Borrowing
- D. Saving

Why this answer? Systematic risk affects the whole market, so spreading investments cannot remove it; diversification only reduces unsystematic risk.

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

Question 34 Finance

The capital market deals in

- A. Overnight loans
- B. Second-hand goods

g-term securities ✓ **Predicted answer**

- D. Foreign coins

Why this answer? The capital market is the market for long-term finance, where shares and bonds are issued and traded.

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

Question 35 Finance

A stock exchange provides a market for

- A. Collecting taxes
- B. Lending to farmers
- C. Buying and selling securities ✓ **Predicted answer**
- D. Printing currency

Why this answer? A stock exchange is an organised market where investors buy and sell shares and other securities.

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

Question 36 Finance

Monetary policy is conducted by the

- A. Central bank ✓ **Predicted answer**
- B. Finance ministry
- C. Commercial banks
- D. Stock exchange

Why this answer? The central bank runs monetary policy by controlling interest rates and the money supply.

ed [C] — Syllabus anchor: syllabus anchor — Finance: monetary policy recurs in every sitting of this post.

Question 37 Finance

Open market operations involve the central bank buying and selling

- A. Foreign shares
- B. Gold only
- C. Government securities ✓ **Predicted answer**
- D. Land

Why this answer? In open market operations the central bank buys or sells government securities to change the money supply.

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

Question 38 Finance

When the central bank sells securities in the open market, the money supply generally

- A. Increases
- B. Decreases ✓ **Predicted answer**
- C. Stays the same
- D. Doubles

Why this answer? Selling securities takes money out of the banking system, so the money supply falls.

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

39 Finance

Which tax is levied on goods at the point of sale?

- A. Property tax
- B. Sales tax ✓ **Predicted answer**
- C. Income tax
- D. Wealth tax

Why this answer? Sales tax is charged on the sale of goods and is collected from the buyer at the point of sale.

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

Question 40 Finance

Customs duty is a tax on

- A. Imports and exports ✓ **Predicted answer**
- B. Land
- C. Gifts
- D. Salaries

Why this answer? Customs duty is levied on goods crossing the border, mainly on imports.

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

Question 41 Finance

The headquarters of the World Bank is in

- A. Tokyo
- B. Geneva

- D. Washington DC ✓ **Predicted answer**

Why this answer? The World Bank is headquartered in Washington DC, United States.

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

Question 42 Finance

The Asian Development Bank is headquartered in

- A. Jakarta
- B. Bangkok
- C. Manila ✓ **Predicted answer**
- D. Dhaka

Why this answer? The Asian Development Bank has its headquarters in Manila, Philippines.

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

Question 43 Finance

A country's exports exceeding its imports gives a trade

- A. Surplus ✓ **Predicted answer**
- B. Balance
- C. Loss
- D. Deficit

Why this answer? When exports are greater than imports, the country has a trade surplus.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: balance of payments

ry sitting of this post.

Question 44 Finance

Devaluation of a currency means the government

- A. Bans its use abroad
- B. Raises its value
- C. Fixes it to gold
- D. Lowers its value against other currencies ✓ **Predicted answer**

Why this answer? Devaluation is a deliberate reduction in the value of a currency against foreign currencies.

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

Question 45 Finance

Public debt is the total amount a government

- A. Collects in taxes
- B. Spends in a year
- C. Holds in reserves
- D. Owes to its lenders ✓ **Predicted answer**

Why this answer? Public debt is the total of all money the government has borrowed and not yet repaid.

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

Question 46 Finance

Zakat is payable on wealth that is

- B. Above the nisab threshold ✓ **Predicted answer**
- C. Held for less than a day
- D. Borrowed from a bank

Why this answer? Zakat is due on qualifying wealth held above the nisab, the minimum threshold set by Islamic law.

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

Question 47 Finance

Ordinary shares carry the right to

- A. Vote at company meetings ✓ **Predicted answer**
- B. Earn guaranteed returns
- C. Be repaid before creditors
- D. Receive fixed dividends

Why this answer? Ordinary shareholders own the company and may vote at general meetings, unlike preference shareholders and lenders.

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

Question 48 Finance

A debenture holder is a

- A. Customer of the company
- B. Employee of the company
- C. Owner of the company
- D. Creditor of the company ✓ **Predicted answer**

swer? Debenture holders lend money to the company and receive fixed interest, so they are creditors, not owners.

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

Question 49 Finance

The rate at which banks borrow from the central bank is called the

- A. Prime rate
- B. Bank rate ✓ **Predicted answer**
- C. Overdraft rate
- D. Deposit rate

Why this answer? The bank rate is the rate the central bank charges commercial banks for borrowing from it.

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

Question 50 Finance

Inflation reduces the purchasing power of

- A. Land
- B. Money ✓ **Predicted answer**
- C. Gold
- D. Shares

Why this answer? As prices rise, each unit of money buys less, so inflation erodes the purchasing power of money.

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

51 Finance

Which is a source of long-term finance for a company?

- A. Trade credit
- B. Cash sales
- C. Bank overdraft
- D. Issue of shares ✓ **Predicted answer**

Why this answer? Issuing shares raises funds that need not be repaid, making it a long-term source of finance.

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

Question 52 Finance

Working capital is needed mainly to meet

- A. Purchase of land
- B. Payment of dividends only
- C. Repayment of long-term loans
- D. Day-to-day expenses ✓ **Predicted answer**

Why this answer? Working capital funds routine operations such as paying suppliers, wages and other daily expenses.

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

Question 53 General Knowledge

The Princess of Hope rock formation is found in which national park?

- A. Kirthar National Park
- B. Chitral Gol National Park

gol National Park ✓ **Predicted answer**

- D. Margalla Hills National Park

Why this answer? The Princess of Hope is a natural rock formation in Hingol National Park, Balochistan, on the Makran Coastal Highway.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q21 (verified item — Princess of Hope in Hingol National Park).

Question 54 General Knowledge

Which is the largest ocean in the world?

- A. Pacific Ocean ✓ **Predicted answer**
- B. Atlantic Ocean
- C. Arctic Ocean
- D. Indian Ocean

Why this answer? The Pacific Ocean is the largest ocean, covering about one third of the earth's surface.

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

Question 55 General Knowledge

The Eiffel Tower is located in which city?

- A. London
- B. Berlin
- C. Rome
- D. Paris ✓ **Predicted answer**

Why this answer? The Eiffel Tower stands in Paris, France, and was completed in 1889.

Why predicted [C] — Syllabus anchor: syllabus anchor — General Knowledge: world

ecurs in every sitting of this post.

Question 56 General Knowledge

Who painted the Mona Lisa?

- A. Rembrandt
- B. Leonardo da Vinci ✓ **Predicted answer**
- C. Pablo Picasso
- D. Vincent van Gogh

Why this answer? The Mona Lisa was painted by the Italian artist Leonardo da Vinci in the early 16th century.

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

Question 57 General Knowledge

Which metal is liquid at room temperature?

- A. Mercury ✓ **Predicted answer**
- B. Iron
- C. Aluminium
- D. Copper

Why this answer? Mercury is the only metal that is liquid at ordinary room temperature.

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

Question 58 General Knowledge

How many continents are there in the world?

- A. Five

- C. Seven ✓ **Predicted answer**
- D. Eight

Why this answer? The world is divided into seven continents: Africa, Antarctica, Asia, Europe, North America, Australia and South America.

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

Question 59 General Knowledge

The currency of Japan is the

- A. Yen ✓ **Predicted answer**
- B. Ringgit
- C. Yuan
- D. Won

Why this answer? The yen is the official currency of Japan.

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

Question 60 General Knowledge

Which country is home to the kangaroo?

- A. New Zealand
- B. Brazil
- C. Australia ✓ **Predicted answer**
- D. South Africa

Why this answer? The kangaroo is native to Australia, where it is also a national symbol.

Why predicted [C] — Syllabus anchor: syllabus anchor — General Knowledge: world

ecurs in every sitting of this post.

Question 61 General Knowledge

The first President of the United States was

- A. John Adams
- B. George Washington ✓ **Predicted answer**
- C. Abraham Lincoln
- D. Thomas Jefferson

Why this answer? George Washington served as the first President of the United States from 1789 to 1797.

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

Question 62 General Knowledge

Which language is spoken by the largest number of people as a first language?

- A. Hindi
- B. Mandarin Chinese ✓ **Predicted answer**
- C. Spanish
- D. English

Why this answer? Mandarin Chinese has the largest number of native speakers of any language in the world.

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

Question 63 Pakistan Studies

The first Constituent Assembly of Pakistan met in which city?

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

Why this answer? The first Constituent Assembly met in Karachi, which was then the capital of Pakistan.

Why predicted [C] — Syllabus anchor: syllabus anchor — Pakistan Studies: the Pakistan Movement recurs in every sitting of this post.

Question 64 Pakistan Studies

Who presented the Lahore Resolution in 1940?

- A. Liaquat Ali Khan
- B. Khawaja Nazimuddin
- C. A.K. Fazlul Huq ✓ **Predicted answer**
- D. Muhammad Ali Jinnah

Why this answer? The Lahore Resolution was moved by A.K. Fazlul Huq at the Muslim League session in Lahore on 23 March 1940.

Why predicted [C] — Syllabus anchor: syllabus anchor — Pakistan Studies: the Pakistan Movement recurs in every sitting of this post.

Question 65 Pakistan Studies

The national language of Pakistan is

- A. Sindhi
- B. Urdu ✓ **Predicted answer**
- C. Punjabi
- D. English

swer: Urdu is the national language of Pakistan, while English is the official language.

Why predicted [C] — Syllabus anchor: syllabus anchor — Pakistan Studies: Pakistan general knowledge recurs in every sitting of this post.

Question 66 Pakistan Studies

Pakistan's national animal is the

- A. Indus dolphin
- B. Snow leopard
- C. Chinkara
- D. Markhor ✓ **Predicted answer**

Why this answer? The markhor, a wild goat of the northern mountains, is the national animal of Pakistan.

Why predicted [C] — Syllabus anchor: syllabus anchor — Pakistan Studies: Pakistan general knowledge recurs in every sitting of this post.

Question 67 Pakistan Studies

Which province of Pakistan is the largest by area?

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

Why this answer? Balochistan covers about 44 percent of Pakistan's land area, making it the largest province.

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

68 Pakistan Studies

The Khyber Pass connects Pakistan with

- A. Iran
- B. Afghanistan ✓ **Predicted answer**
- C. China
- D. India

Why this answer? The Khyber Pass is the historic mountain pass linking Pakistan with Afghanistan.

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

Question 69 Pakistan Studies

Who is known as the Poet of the East?

- A. Ahmed Faraz
- B. Mir Taqi Mir
- C. Faiz Ahmed Faiz
- D. Allama Muhammad Iqbal ✓ **Predicted answer**

Why this answer? Allama Muhammad Iqbal, who conceived the idea of a separate Muslim state, is known as the Poet of the East.

Why predicted [C] — Syllabus anchor: syllabus anchor — Pakistan Studies: the Pakistan Movement recurs in every sitting of this post.

Question 70 Pakistan Studies

The Simla Agreement between Pakistan and India was signed in which year?

- A. 1972 ✓ **Predicted answer**
- B. 1966

- D. 1976

Why this answer? The Simla Agreement was signed in July 1972 after the 1971 war between Pakistan and India.

Why predicted [C] — Syllabus anchor: syllabus anchor — Pakistan Studies: Pakistan and India relations recurs in every sitting of this post.

Question 71 Pakistan Studies

Pakistan's national sport is

- A. Field hockey ✓ **Predicted answer**
- B. Football
- C. Squash
- D. Cricket

Why this answer? Field hockey is the national sport of Pakistan, in which Pakistan has won the Olympic gold medal three times.

Why predicted [C] — Syllabus anchor: syllabus anchor — Pakistan Studies: Pakistan general knowledge recurs in every sitting of this post.

Question 72 Pakistan Studies

The Indus Waters Treaty was signed in which year?

- A. 1955
- B. 1965
- C. 1950
- D. 1960 ✓ **Predicted answer**

Why this answer? The Indus Waters Treaty between Pakistan and India was signed in 1960 with the World Bank as mediator.

ed [C] — Syllabus anchor: syllabus anchor — Pakistan Studies. Pakistan and India relations recurs in every sitting of this post.

Question 73 English

Which sentence below uses the correct subject-verb agreement?

- A. Both sister is in ninth class
- B. Both sisters is in ninth class
- C. Both sister are in ninth class
- D. Both sisters are in ninth class ✓ **Predicted answer**

Why this answer? Both requires the plural sisters, and the plural subject takes the plural verb are.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q15 (verified item — Both sisters are in ninth class).

Question 74 English

Which word is nearest in meaning to native?

- A. Endemic ✓ **Predicted answer**
- B. Imported
- C. Alien
- D. Foreign

Why this answer? Native means belonging to a place by birth or origin, which is the meaning of endemic for species and peoples of a place.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q16 (verified item — native closest in meaning to endemic).

75 English

How is the sentence You must help me written in the passive voice?

- A. I must be help by you
- B. I must helped by you
- C. I must be helped by you ✓ **Predicted answer**
- D. I must be helping by you

Why this answer? The modal must plus be plus the past participle helped gives I must be helped by you.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q18 (verified item — passive voice of You must help me).

Question 76 English

Choose the word closest in meaning to happy:

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

Why this answer? Happy means feeling pleasure or joy, so its closest synonym is joyful.

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

Question 77 English

Choose the word opposite in meaning to victory:

- A. Triumph
- B. Success
- C. Defeat ✓ **Predicted answer**

Why this answer? Victory means winning, so its opposite is defeat.

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

Question 78 English

Choose the correct preposition: She is interested ___ music.

- A. of
- B. in ✓ **Predicted answer**
- C. on
- D. at

Why this answer? The correct phrase is interested in something, so the sentence is She is interested in music.

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

Question 79 English

Choose the one word for: a place where birds are kept.

- A. Aviary ✓ **Predicted answer**
- B. Stable
- C. Apiary
- D. Aquarium

Why this answer? An aviary is a large enclosure where birds are kept.

Why predicted [C] — Syllabus anchor: syllabus anchor — English: one-word substitutions recurs in every sitting of this post.

80 English

Which of the following words is spelt correctly?

- A. Biutiful
- B. Beautifel
- C. Beautiful ✓ **Predicted answer**
- D. Beautifull

Why this answer? Beautiful is spelt b-e-a-u-t-i-f-u-l.

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

Question 81 Everyday Science

Of rice, potato, egg and bread, which food has the most protein?

- A. Bread
- B. Rice
- C. Egg ✓ **Predicted answer**
- D. Potato

Why this answer? Of the four, the egg has the highest protein content, about 13 percent by weight, and the highest-quality complete protein.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q12 (verified item — egg has the highest protein content).

Question 82 Everyday Science

Which vitamin prevents scurvy?

- A. Vitamin C ✓ **Predicted answer**
- B. Vitamin D
- C. Vitamin B

Why this answer? Scurvy is caused by a lack of vitamin C, found in citrus fruits and fresh vegetables.

Why predicted [C] — Syllabus anchor: syllabus anchor — Everyday Science: vitamins and health recurs in every sitting of this post.

Question 83 Everyday Science

What is the chemical symbol of gold?

- A. Ag
- B. Au ✓ **Predicted answer**
- C. Gd
- D. Go

Why this answer? Gold's chemical symbol is Au, from its Latin name aurum; Ag is silver.

Why predicted [C] — Syllabus anchor: syllabus anchor — Everyday Science: basic chemistry recurs in every sitting of this post.

Question 84 Everyday Science

Which blood group is known as the universal donor?

- A. B
- B. AB
- C. A
- D. O ✓ **Predicted answer**

Why this answer? Blood group O can be given to patients of any group, so it is known as the universal donor.

Why predicted [C] — Syllabus anchor: syllabus anchor — Everyday Science: human biology recurs in every sitting of this post.

85 Everyday Science

Photosynthesis takes place in which part of the plant?

- A. Root
- B. Flower
- C. Leaf ✓ **Predicted answer**
- D. Stem

Why this answer? Photosynthesis takes place mainly in the leaves, where chlorophyll captures sunlight.

Why predicted [C] — Syllabus anchor: syllabus anchor — Everyday Science: photosynthesis recurs in every sitting of this post.

Question 86 Everyday Science

The unit of electric current is the

- A. Volt
- B. Ampere ✓ **Predicted answer**
- C. Ohm
- D. Watt

Why this answer? Electric current is measured in amperes; the volt measures potential difference and the ohm measures resistance.

Why predicted [C] — Syllabus anchor: syllabus anchor — Everyday Science: units of measurement recurs in every sitting of this post.

Question 87 Computer Science

In C++, what happens when the exit() function is called?

- A. Exits the loop
- B. Exits the file

- D. Exits the program ✓ **Predicted answer**

Why this answer? In C++, exit() terminates the entire program immediately; break exits a loop and return exits a function.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q13 (verified item — exit() function in C++).

Question 88 Computer Science

Which pair of page orientations does MS Word offer?

- A. Horizontal and Vertical
- B. Top and Bottom
- C. Left and Right
- D. Portrait and Landscape ✓ **Predicted answer**

Why this answer? Microsoft Word offers Portrait, taller than wide, and Landscape, wider than tall, page orientations.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q14 (verified item — page orientations in MS Word).

Question 89 Computer Science

Which of the following is an output device?

- A. Mouse
- B. Scanner
- C. Keyboard
- D. Printer ✓ **Predicted answer**

Why this answer? A printer produces output on paper; the keyboard, mouse and scanner send input into the computer.

ed [C] — Syllabus anchor: syllabus anchor — Computer Science: computer hardware recurs in every sitting of this post.

Question 90 Computer Science

What does RAM stand for?

- A. Run Access Memory
- B. Read Access Memory
- C. Random Access Memory ✓ **Predicted answer**
- D. Rapid Action Memory

Why this answer? RAM stands for Random Access Memory, the computer's short-term working memory.

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

Question 91 Computer Science

Which program is used to browse the internet?

- A. Web browser ✓ **Predicted answer**
- B. Spreadsheet
- C. Media player
- D. Word processor

Why this answer? A web browser is the program used to open and view websites on the internet.

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

92 Computer Science

In MS Excel, a file is called a

- A. Slide
- B. Database
- C. Document
- D. Workbook ✓ **Predicted answer**

Why this answer? In MS Excel, a file is a workbook, which is made up of one or more worksheets.

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

Question 93 Current Affairs

Which country hosted the G20 Summit in 2021?

- A. India
- B. Japan
- C. Saudi Arabia
- D. Italy ✓ **Predicted answer**

Why this answer? The G20 Summit 2021 was held in Rome, Italy.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q22 (verified item — G20 Summit 2021 in Italy).

Question 94 Current Affairs

The United Nations has how many member states?

- A. 193 ✓ **Predicted answer**
- B. 185
- C. 190

Why this answer? The United Nations has 193 member states.

Why predicted [C] — Syllabus anchor: syllabus anchor — Current Affairs: international organisations recurs in every sitting of this post.

Question 95 Current Affairs

The Paris Agreement on climate change was adopted in which year?

- A. 2015 ✓ **Predicted answer**
- B. 2014
- C. 2016
- D. 2013

Why this answer? The Paris Agreement was adopted at the COP21 conference in Paris in December 2015.

Why predicted [C] — Syllabus anchor: syllabus anchor — Current Affairs: international agreements recurs in every sitting of this post.

Question 96 Current Affairs

South Sudan became independent in which year?

- A. 2013
- B. 2011 ✓ **Predicted answer**
- C. 2010
- D. 2009

Why this answer? South Sudan became independent in July 2011 and is the newest member state of the United Nations.

Why predicted [C] — Syllabus anchor: syllabus anchor — Current Affairs: international organisations recurs in every sitting of this post.

محاورہ 'آگ لگے پر کنواں کھودنا' کس موقع پر بولا جاتا ہے؟

A. کنواں کھودنا

B. وقت پر کام کرنا

C. آگ بجھانا

Predicted answer ✓ D. بے وقت کوشش کرنا

Why this answer? یہ محاورہ اس وقت کی کوشش کے لیے ہے جب وقت گزر چکا ہو، جیسے آگ لگنے کے بعد کنواں کھودنا۔

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q19 (verified item — idiom about digging a well after the fire).

Question 98 Urdu

کہاوت 'اپنی اپنی ڈفلی اپنا راگ' کس بات کی طرف اشارہ کرتی ہے؟

A. سب مل کر گاتے ہیں

B. سب خاموش ہیں

Predicted answer ✓ C. سب کا اپنا اپنا طریقہ ہے

D. سب کا ایک ہی راگ ہے

Why this answer? اس کہاوت کا مطلب ہے کہ ہر شخص اپنی مرضی اور اپنے طریقے سے کام کرتا ہے۔

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q20 (verified item — proverb about everyone following their own way).

99 Analytical Reasoning

Algebra is a branch of mathematics, just as a college is a part of what?

- A. Student
- B. Teacher
- C. University ✓ **Predicted answer**
- D. Book

Why this answer? Algebra is a part of mathematics, just as a college is a constituent part of a university.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q17 (verified item — ALGEBRA MATHEMATICS COLLEGE analogy).

Question 100 Analytical Reasoning

Find the odd one out: Apple, Mango, Banana, Potato.

- A. Potato ✓ **Predicted answer**
- B. Banana
- C. Apple
- D. Mango

Why this answer? Apple, mango and banana are fruits, while potato is a vegetable.

Why predicted [C] — Syllabus anchor: syllabus anchor — Analytical Reasoning: odd one out recurs in every sitting of this post.

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