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

Body: Punjab Public Service Commission (PPSC) · **Post:** Assistant Director (Accounts & Finance) | BS-17 · **Set:** 1 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 Do not quote any item as "asked in the 2026 exam" — nothing here has been asked yet.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 principle states that every business transaction affects at least two accounts?

- A. Going concern concept
- B. Money measurement concept
- C. Conservatism concept

al aspect concept ✓ **Predicted answer**

Why this answer? Under the dual aspect concept every transaction has two effects, a debit and a credit, so at least two accounts are affected.

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

Question 2 Accounting

In a trial balance, which of the following normally appears on the debit side?

- A. Drawings ✓ **Predicted answer**
- B. Creditors
- C. Sales
- D. Capital

Why this answer? Drawings reduce owner's equity and carry a debit balance, while sales, capital and creditors carry credit balances.

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

Question 3 Accounting

Which equation does the balance sheet rest on?

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

Why this answer? The accounting equation states that assets equal liabilities plus owner's equity at any point in time.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: the accounting

urs in every sitting of this post.

Question 4 Accounting

A machine costs 100000, has a scrap value of 10000 and a useful life of 9 years. What is its annual depreciation under the straight-line method?

- A. 9000
- B. 11000
- C. 10000 ✓ **Predicted answer**
- D. 12000

Why this answer? Straight-line depreciation is (100000 - 10000) divided by 9 years, which equals 10000 per year.

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

Question 5 Accounting

In a period of rising prices, which inventory valuation method gives the highest closing stock value?

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

Why this answer? Under FIFO the oldest, cheaper stock is treated as sold first, so the closing stock is valued at the latest, higher prices.

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

6 Accounting

Current assets are 200000 and current liabilities are 100000. What is the current ratio?

- A. 2:1 ✓ **Predicted answer**
- B. 1:1
- C. 4:1
- D. 1:2

Why this answer? The current ratio is current assets divided by current liabilities, 200000 divided by 100000, which is 2:1.

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

Question 7 Accounting

Under the accrual concept, income is recorded when it is

- A. Approved by the board
- B. Earned ✓ **Predicted answer**
- C. Invoiced only
- D. Received in cash

Why this answer? The accrual concept records income when it is earned and expenses when they are incurred, whether or not cash has changed hands.

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

Question 8 Accounting

A bank reconciliation statement is prepared to reconcile the balance of the cash book with the

- A. Trial balance

k statement ✓ **Predicted answer**

- C. Ledger
- D. Income statement

Why this answer? The bank reconciliation statement explains differences between the cash book balance and the balance shown on the bank statement.

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

Question 9 Accounting

Which of the following is a capital expenditure?

- A. Purchase of machinery ✓ **Predicted answer**
- B. Payment of rent
- C. Payment of wages
- D. Purchase of stationery

Why this answer? Buying machinery acquires a long-term asset, so it is capital expenditure; wages, stationery and rent are revenue expenditure.

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

Question 10 Accounting

Goodwill is classified as which type of asset?

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

Why this answer? Goodwill has no physical form but has value for the business, so it is an

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

Question 11 Accounting

The main purpose of a trial balance is to check the

- A. Solvency of the business
- B. Arithmetical accuracy of the ledger ✓ **Predicted answer**
- C. Profitability of the business
- D. Liquidity of the business

Why this answer? A trial balance tests whether total debits equal total credits, which checks the arithmetical accuracy of ledger postings.

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

Question 12 Accounting

The book in which business transactions are first recorded is called the

- A. Ledger
- B. Trial balance
- C. Journal ✓ **Predicted answer**
- D. Balance sheet

Why this answer? The journal is the book of original entry, where transactions are recorded first before being posted to the ledger.

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

13 Accounting

Depreciation is best described as

- A. The sale of an old asset
- B. The allocation of the cost of a fixed asset over its useful life ✓ **Predicted answer**
- C. The fall in the market value of an asset
- D. A cash payment for repairs

Why this answer? Depreciation spreads the cost of a fixed asset over the years it is used, matching cost against the revenue it helps to earn.

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

Question 14 Accounting

Current assets are 150000, inventory is 50000 and current liabilities are 50000. What is the quick ratio?

- A. 3:1
- B. 1:2
- C. 2:1 ✓ **Predicted answer**
- D. 1:1

Why this answer? The quick ratio is (current assets minus inventory) divided by current liabilities: (150000 - 50000) divided by 50000, which is 2:1.

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

Question 15 Accounting

Sales are 500000 and cost of goods sold is 300000. What is the gross profit?

- A. 800000

000

- C. 300000
- D. 200000 ✓ **Predicted answer**

Why this answer? Gross profit is sales minus cost of goods sold: 500000 minus 300000 equals 200000.

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

Question 16 Accounting

The matching concept requires expenses to be matched with

- A. The revenue they help to earn ✓ **Predicted answer**
- B. The capital invested
- C. The cash paid for them
- D. The next period's sales

Why this answer? Under the matching concept, the expenses of a period are set against the revenue earned in that same period.

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

Question 17 Accounting

An audit of financial statements is primarily concerned with

- A. Detecting every fraud in the business
- B. Expressing an opinion on whether the statements give a true and fair view ✓ **Predicted answer**
- C. Preparing the financial statements
- D. Fixing the tax liability

swer? The auditor examines the statements and reports whether they give a true and fair view of the business's affairs.

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

Question 18 Accounting

Which cost stays the same in total when output changes within the relevant range?

- A. Variable cost
- B. Semi-variable cost
- C. Fixed cost ✓ **Predicted answer**
- D. Direct cost

Why this answer? A fixed cost, such as rent, does not change in total as output rises or falls within the relevant range.

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

Question 19 Accounting

Fixed costs are 60000 and contribution per unit is 30. How many units must be sold to break even?

- A. 1500 units
- B. 2500 units
- C. 2000 units ✓ **Predicted answer**
- D. 3000 units

Why this answer? Break-even units equal fixed costs divided by contribution per unit: 60000 divided by 30 equals 2000 units.

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

Question 20 Accounting

The ledger is best described as

- A. A bank statement
- B. The book of original entry
- C. The principal book of accounts ✓ **Predicted answer**
- D. A list of balances only

Why this answer? The ledger is the principal book of accounts, holding a separate account for each item after posting from the journal.

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

Question 21 Accounting

The going concern concept assumes that the business will

- A. Continue in business for the foreseeable future ✓ **Predicted answer**
- B. Sell all its assets
- C. Close within a year
- D. Merge with another firm

Why this answer? Accounts are prepared on the assumption that the business will keep operating and will not be wound up in the near future.

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

Question 22 Accounting

A contingent liability is

asset of the business

- B. A certain future payment
- C. A liability already paid
- D. A possible obligation depending on a future event ✓ **Predicted answer**

Why this answer? A contingent liability may or may not arise, depending on the outcome of a future event such as a court case.

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

Question 23 Accounting

The income statement shows the

- A. Changes in equity only
- B. Profit or loss for an accounting period ✓ **Predicted answer**
- C. Financial position at a date
- D. Cash movements for a period

Why this answer? The income statement reports revenue and expenses for a period and the resulting profit or loss.

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

Question 24 Accounting

Which of the following is an operating activity in a cash flow statement?

- A. Purchase of machinery
- B. Repayment of a loan
- C. Cash received from customers ✓ **Predicted answer**
- D. Issue of shares

Answer: Cash received from customers comes from the main trading activities, so it is an operating cash flow.

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

Question 25 Accounting

Cost of goods sold equals opening stock plus purchases minus

- A. Gross profit
- B. Closing stock ✓ **Predicted answer**
- C. Carriage inwards
- D. Sales

Why this answer? Goods available for sale are opening stock plus purchases; deducting closing stock leaves the cost of the goods actually sold.

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

Question 26 Accounting

A high debt-equity ratio indicates that the firm relies mainly on

- A. Borrowed funds ✓ **Predicted answer**
- B. Retained earnings
- C. Owner's capital
- D. Cash reserves

Why this answer? The debt-equity ratio compares borrowed funds with owner's funds, so a high ratio means heavy reliance on debt.

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

27 Accounting

Vouching in auditing means checking transactions against

- A. Documentary evidence ✓ **Predicted answer**
- B. The auditor's opinion
- C. The cash book only
- D. The trial balance

Why this answer? Vouching is the examination of documentary evidence, such as invoices and receipts, behind recorded transactions.

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

Question 28 Accounting

The materiality concept allows an accountant to

- A. Avoid making any estimates
- B. Record every item in full detail
- C. Ignore all small expenses
- D. Ignore items too small to affect decisions ✓ **Predicted answer**

Why this answer? Under materiality, trivial items that would not change a user's decision need not be treated with full strictness.

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

Question 29 Finance

Money received today is worth more than the same amount received later because it

- A. Loses value in a bank
- B. Can be invested to earn a return ✓ **Predicted answer**

not be spent today

- D. Is taxed at a lower rate

Why this answer? Money today can be invested to earn interest, so it is worth more than the same sum received in the future.

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

Question 30 Finance

A project should be accepted if its net present value is

- A. Less than zero
- B. Equal to zero
- C. Negative
- D. Greater than zero ✓ **Predicted answer**

Why this answer? A positive net present value means the project adds value after discounting its cash flows at the cost of capital.

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

Question 31 Finance

The payback period measures how long it takes for a project to

- A. Earn its first profit
- B. Double its investment
- C. Recover its initial investment from cash inflows ✓ **Predicted answer**
- D. Pay its taxes

Why this answer? The payback period is the time needed for cumulative cash inflows to cover the original cost of the project.

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

Question 32 Finance

Net working capital equals current assets minus

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

Why this answer? Net working capital is the excess of current assets over current liabilities, the funds available for day-to-day operations.

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

Question 33 Finance

The weighted average cost of capital is the average cost of

- A. All sources of finance weighted by their share ✓ **Predicted answer**
- B. Short-term loans only
- C. Equity finance only
- D. Debt finance only

Why this answer? WACC blends the cost of equity and the after-tax cost of debt in proportion to their weights in the capital structure.

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

34 Finance

Unlike debt, equity finance

- A. Must be repaid on a fixed date
- B. Is always cheaper than debt
- C. Carries no obligation to pay fixed interest ✓ **Predicted answer**
- D. Gives lenders control of the firm

Why this answer? Equity holders receive dividends only when declared, while debt requires fixed interest payments regardless of profit.

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

Question 35 Finance

Preference shareholders are paid dividends

- A. Only when the company is wound up
- B. Only after debentures are redeemed
- C. Before ordinary shareholders ✓ **Predicted answer**
- D. At the same time as ordinary shareholders

Why this answer? Preference shares carry the right to a fixed dividend paid ahead of any dividend to ordinary shareholders.

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

Question 36 Finance

The face value of a bond is the amount

- A. Repaid to the holder at maturity ✓ **Predicted answer**
- B. Paid as annual interest

rged as brokerage

- D. Set daily by the stock exchange

Why this answer? The face value is the principal amount the issuer repays to the bondholder when the bond matures.

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

Question 37 Finance

In the capital asset pricing model, beta measures the

- A. Risk-free rate of return
- B. Total risk of a share
- C. Sensitivity of a share's return to market movements ✓ **Predicted answer**
- D. Market return itself

Why this answer? Beta shows how much a share's return moves when the market moves; a beta above one means the share is more volatile than the market.

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

Question 38 Finance

Diversification reduces risk mainly by

- A. Buying only one share
- B. Holding assets whose returns do not move together ✓ **Predicted answer**
- C. Borrowing more money
- D. Holding only cash

Why this answer? When assets do not move together, a fall in one can be offset by stability or a rise in another, lowering overall risk.

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

Question 39 Finance

The money market deals in

- A. Foreign currency only
- B. Short-term funds maturing within a year ✓ **Predicted answer**
- C. Long-term shares only
- D. Land and buildings

Why this answer? The money market is the market for short-term borrowing and lending, in instruments that mature within a year.

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

Question 40 Finance

Which is a main function of a central bank?

- A. Issuing currency notes ✓ **Predicted answer**
- B. Accepting deposits from the public
- C. Selling shares to investors
- D. Giving loans to the public

Why this answer? The central bank has the sole right to issue currency notes in a country.

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

Question 41 Finance

When the central bank raises the bank rate, borrowing from commercial banks generally

- A. Unavailable to all borrowers
- B. Cheaper
- C. Free of interest
- D. More expensive ✓ **Predicted answer**

Why this answer? A higher bank rate raises the cost of funds for commercial banks, and they pass the higher cost on to borrowers.

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

Question 42 Finance

Inflation means a general

- A. Fall in the general price level
- B. Rise in unemployment only
- C. Rise in the general price level ✓ **Predicted answer**
- D. Fall in interest rates only

Why this answer? Inflation is a sustained rise in the general level of prices, which reduces the purchasing power of money.

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

Question 43 Finance

Fiscal policy is mainly concerned with government

- A. Taxation and spending ✓ **Predicted answer**
- B. Exchange rate fixing
- C. Bank regulation

erest rates

Why this answer? Fiscal policy uses government revenue and expenditure to influence the economy.

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

Question 44 Finance

Which of the following is a direct tax?

- A. Customs duty
- B. Sales tax
- C. Excise duty
- D. Income tax ✓ **Predicted answer**

Why this answer? Income tax is levied directly on a person's income, while sales tax, excise duty and customs duty are indirect taxes.

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

Question 45 Finance

The headquarters of the International Monetary Fund is in

- A. Geneva
- B. New York
- C. London
- D. Washington DC ✓ **Predicted answer**

Why this answer? The International Monetary Fund is headquartered in Washington DC, United States.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: international financial

ecurs in every sitting of this post.

Question 46 Finance

The World Bank mainly lends to

- A. Rich countries for defence spending
- B. Developing countries for development projects ✓ **Predicted answer**
- C. Private firms for trading
- D. Individuals for housing

Why this answer? The World Bank provides loans and assistance to developing countries for projects that reduce poverty and support development.

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

Question 47 Finance

The balance of payments records a country's

- A. Transactions with the rest of the world ✓ **Predicted answer**
- B. Stock market trades only
- C. Bank deposits only
- D. Government budget only

Why this answer? The balance of payments is a record of all economic transactions between residents of a country and the rest of the world.

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

Question 48 Finance

If a currency depreciates, its exports generally become

ned from sale

- B. Unchanged in price
- C. More expensive for foreign buyers
- D. Cheaper for foreign buyers ✓ **Predicted answer**

Why this answer? A weaker currency means foreign buyers need less of their own currency to buy the same goods, so exports become cheaper abroad.

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

Question 49 Finance

A budget deficit arises when government spending is

- A. Less than its revenue
- B. Greater than its revenue ✓ **Predicted answer**
- C. Zero for the year
- D. Equal to its revenue

Why this answer? A deficit occurs when the government spends more in a year than it collects in revenue.

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

Question 50 Finance

Retained earnings are profits that the company

- A. Uses to repay all its loans
- B. Keeps in the business instead of paying as dividends ✓ **Predicted answer**
- C. Pays out as interest
- D. Distributes to creditors

swer? Retained earnings are the part of profit kept back and reinvested in the business rather than distributed to shareholders.

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

Question 51 Finance

The internal rate of return is the discount rate at which the net present value equals

- A. The bank rate
- B. The inflation rate
- C. The cost of capital
- D. Zero ✓ **Predicted answer**

Why this answer? The internal rate of return is the discount rate that makes the present value of inflows exactly equal the initial investment.

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

Question 52 Finance

In finance, higher expected return is generally associated with

- A. Lower risk
- B. Fixed risk
- C. No risk at all
- D. Higher risk ✓ **Predicted answer**

Why this answer? Investors demand a higher expected return for taking on higher risk, which is the basic risk-return trade-off.

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

53 General Knowledge

The International Monetary Fund is conventionally said to have been founded in which year?

- A. 1945
- B. 1947
- C. 1944 ✓ **Predicted answer**
- D. 1946

Why this answer? The IMF was conceived at the Bretton Woods Conference in July 1944, the year conventionally given as its founding year; it formally came into existence in December 1945.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q3 (verified item — IMF founded 1944).

Question 54 General Knowledge

In Punjabi literature, Najam Hussain Syed is chiefly remembered as a:

- A. Critic ✓ **Predicted answer**
- B. Novelist
- C. Dramatist
- D. Poet

Why this answer? Najam Hussain Syed is primarily known as a Punjabi literary critic and a pioneer of modern Punjabi literature.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q4 (verified item — Najam Hussain Syed primarily known as critic).

Question 55 General Knowledge

Which Pakistani squash great holds the record of 555 consecutive match wins?

- B. Hashim Khan
- C. Qamar Zaman
- D. Jahangir Khan ✓ **Predicted answer**

Why this answer? Jahangir Khan won 555 consecutive matches between 1981 and 1986, the longest winning streak in top-level professional sports.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q5 (verified item — Jahangir Khan 555 consecutive matches).

Question 56 General Knowledge

Which is the largest desert in the world?

- A. Arabian
- B. Sahara ✓ **Predicted answer**
- C. Gobi
- D. Kalahari

Why this answer? The Sahara in North Africa is the largest hot desert in the world, covering about 9 million square kilometres.

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

Question 57 General Knowledge

The headquarters of the United Nations is in which city?

- A. New York ✓ **Predicted answer**
- B. Geneva
- C. London
- D. Paris

swer? The United Nations is headquartered in New York City, United States.

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

Question 58 General Knowledge

Who wrote the play Hamlet?

- A. Charles Dickens
- B. John Milton
- C. William Shakespeare ✓ **Predicted answer**
- D. Jane Austen

Why this answer? Hamlet, Prince of Denmark, is a tragedy written by William Shakespeare.

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

Question 59 General Knowledge

Which planet is known as the Red Planet?

- A. Mars ✓ **Predicted answer**
- B. Saturn
- C. Venus
- D. Jupiter

Why this answer? Mars is called the Red Planet because of the reddish iron oxide dust covering its surface.

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

60 General Knowledge

The Great Wall is located in which country?

- A. Japan
- B. Korea
- C. China ✓ **Predicted answer**
- D. India

Why this answer? The Great Wall stretches across northern China and was built to protect the Chinese states from invasion.

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

Question 61 General Knowledge

Which is the smallest continent by land area?

- A. Africa
- B. Australia ✓ **Predicted answer**
- C. Europe
- D. Antarctica

Why this answer? Australia is the smallest continent, covering about 7.7 million square kilometres.

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

Question 62 General Knowledge

How many players are there in a cricket team on the field?

- A. Ten
- B. Eleven ✓ **Predicted answer**

- D. Nine

Why this answer? A cricket team fields eleven players at a time.

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

Question 63 Pakistan Studies

In which year was the construction of Tarbela Dam finished?

- A. 1974
- B. 1976 ✓ **Predicted answer**
- C. 1972
- D. 1978

Why this answer? Tarbela Dam on the Indus was completed in 1976; construction began in 1968 and the reservoir began filling in 1974.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q2 (verified item — Tarbela Dam completed 1976).

Question 64 Pakistan Studies

High-yielding varieties of wheat and rice first transformed farming in Pakistan in which decade?

- A. 1950s
- B. 1980s
- C. 1960s ✓ **Predicted answer**
- D. 1970s

Why this answer? The Green Revolution in Pakistan began in the 1960s with high-yielding varieties of wheat and rice, fertilisers and tubewells.

ed [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q6 (verified item — Green Revolution in Pakistan began in the 1960s).

Question 65 Pakistan Studies

Which Mughal ruler called on Ahmed Shah Abdali to invade India against the Marathas?

- A. Marathas
- B. Shah Alam II ✓ **Predicted answer**
- C. Shuja-ud-Daula
- D. Sikhs

Why this answer? The Mughal emperor Shah Alam II invited Ahmed Shah Abdali to invade India against the Marathas, leading to the Third Battle of Panipat in 1761.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q7 (verified item — Shah Alam II invited Ahmed Shah Abdali).

Question 66 Pakistan Studies

During the Cold War, Pakistan allowed the United States to use its air bases for what purpose?

- A. To support the Taliban
- B. To attack India
- C. To fight China
- D. To spy on the Soviet Union ✓ **Predicted answer**

Why this answer? Pakistan allowed the United States to use the Peshawar air base at Badaber for U-2 spy flights over the Soviet Union in the late 1950s and 1960.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q8 (verified item — air bases for U-2 spy flights over the Soviet Union).

67 Pakistan Studies

The Lahore Resolution was passed in which year?

- A. 1945
- B. 1930
- C. 1947
- D. 1940 ✓ **Predicted answer**

Why this answer? The Lahore Resolution, demanding separate states for the Muslims of India, was passed on 23 March 1940.

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

Question 68 Pakistan Studies

Pakistan came into being on which date?

- A. 3 June 1947
- B. 14 August 1947 ✓ **Predicted answer**
- C. 15 August 1947
- D. 23 March 1940

Why this answer? Pakistan was created on 14 August 1947 under the Indian Independence Act.

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

Question 69 Pakistan Studies

The Objectives Resolution was passed in which year?

- A. 1973
- B. 1947

- D. 1949 ✓ **Predicted answer**

Why this answer? The Objectives Resolution, setting out the guiding principles of the Constitution, was passed by the Constituent Assembly in March 1949.

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

Question 70 Pakistan Studies

Who was the first Prime Minister of Pakistan?

- A. Liaquat Ali Khan ✓ **Predicted answer**
- B. Khawaja Nazimuddin
- C. Muhammad Ali Bogra
- D. Feroz Khan Noon

Why this answer? Liaquat Ali Khan became the first Prime Minister of Pakistan at independence in 1947.

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

Question 71 Pakistan Studies

The 1973 Constitution of Pakistan was passed under which Prime Minister?

- A. Zulfikar Ali Bhutto ✓ **Predicted answer**
- B. Benazir Bhutto
- C. Yahya Khan
- D. Ayub Khan

Why this answer? The 1973 Constitution was adopted under Prime Minister Zulfikar Ali Bhutto and came into force on 14 August 1973.

ed [C] — Syllabus anchor: syllabus anchor — Pakistan Studies: constitutional history of Pakistan recurs in every sitting of this post.

Question 72 Pakistan Studies

Which dam is built on the Jhelum River?

- A. Warsak Dam
- B. Diamer-Bhasha Dam
- C. Tarbela Dam
- D. Mangla Dam ✓ **Predicted answer**

Why this answer? Mangla Dam is built on the Jhelum River in Mirpur, Azad Jammu and Kashmir.

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

Question 73 English

Choose the word closest in meaning to brave:

- A. Weak
- B. Timid
- C. Cowardly
- D. Courageous ✓ **Predicted answer**

Why this answer? Brave means showing courage, so its closest synonym is courageous.

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

Question 74 English

Choose the word opposite in meaning to ancient:

- dern ✓ **Predicted answer**
- B. Antique
- C. Historic
- D. Old

Why this answer? Ancient means very old, so its opposite is modern.

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

Question 75 English

Choose the correct preposition: He is good ___ mathematics.

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

Why this answer? The correct phrase is good at something, so the sentence is He is good at mathematics.

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

Question 76 English

Choose the one word for: a person who writes books.

- A. Reader
- B. Editor
- C. Poet
- D. Author ✓ **Predicted answer**

Why this answer? An author is a person who writes books.

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

Question 77 English

What is the plural of child?

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

Why this answer? The plural of child is the irregular form children.

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

Question 78 English

Choose the correctly spelt word:

- A. Occurrance
- B. Occurrence ✓ **Predicted answer**
- C. Occurence
- D. Ocurrence

Why this answer? Occurrence is spelt with double c and double r.

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

Question 79 English

The idiom to bite the dust means:

- A. To be defeated ✓ **Predicted answer**

- sleep deeply
- C. To eat greedily
- D. To work hard

Why this answer? To bite the dust means to fail or be defeated.

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

Question 80 English

Choose the correct passive voice: She wrote a letter.

- A. A letter was wrote by her
- B. A letter has been written by she
- C. A letter was written by her ✓ **Predicted answer**
- D. A letter is written by her

Why this answer? The past simple active She wrote a letter becomes the passive A letter was written by her.

Why predicted [C] — Syllabus anchor: syllabus anchor — English: active and passive voice recurs in every sitting of this post.

Question 81 Everyday Science

Which acid does the human stomach secrete to help digest food?

- A. Acetic acid
- B. Sulphuric acid
- C. Hydrochloric acid ✓ **Predicted answer**
- D. Nitric acid

Why this answer? The stomach secretes hydrochloric acid, which activates digestive enzymes and kills germs in food.

ed [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q11 (verified item — hydrochloric acid in the human stomach).

Question 82 Everyday Science

Which vitamin is produced in the skin by sunlight?

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

Why this answer? Sunlight on the skin produces vitamin D, which is needed for healthy bones.

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 for water?

- A. CO2
- B. H2O ✓ **Predicted answer**
- C. O2
- D. NaCl

Why this answer? A water molecule is made of two hydrogen atoms and one oxygen atom, written H2O.

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

84 Everyday Science

Which gas do plants absorb from the air for photosynthesis?

- A. Hydrogen
- B. Oxygen
- C. Nitrogen
- D. Carbon dioxide ✓ **Predicted answer**

Why this answer? Plants take in carbon dioxide from the air and use it with sunlight and water to make food.

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

Question 85 Everyday Science

The normal human body temperature is about

- A. 35°C
- B. 41°C
- C. 37°C ✓ **Predicted answer**
- D. 39°C

Why this answer? Normal human body temperature is about 37 degrees Celsius.

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

Question 86 Everyday Science

Which organ pumps blood around the human body?

- A. Liver
- B. Heart ✓ **Predicted answer**
- C. Lung

Why this answer? The heart pumps blood through the body, carrying oxygen and nutrients to every part.

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

Question 87 Computer Science

What does CPU stand for?

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

Why this answer? CPU stands for Central Processing Unit, the part of the computer that carries out instructions.

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

Question 88 Computer Science

Which of the following is an input device?

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

Why this answer? A keyboard sends data into the computer, so it is an input device; the monitor, printer and speaker give output.

Why predicted [C] — Syllabus anchor: syllabus anchor — Computer Science: computer

curs in every sitting of this post.

Question 89 Computer Science

One kilobyte equals how many bytes?

- A. 512
- B. 1000
- C. 100
- D. 1024 ✓ **Predicted answer**

Why this answer? One kilobyte is 1024 bytes in the binary system used by computers.

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

Question 90 Computer Science

Which key combination is used to save a file in MS Word?

- A. Ctrl + V
- B. Ctrl + P
- C. Ctrl + S ✓ **Predicted answer**
- D. Ctrl + C

Why this answer? In MS Word, Ctrl + S saves the current document.

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

Question 91 Computer Science

The brain of the computer is called the

- A. CPU ✓ **Predicted answer**
- B. Hard disk

- D. Monitor

Why this answer? The CPU processes data and instructions, so it is known as the brain of the computer.

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

Question 92 Computer Science

Which of the following is a web browser?

- A. Windows
- B. Adobe Reader
- C. MS Excel
- D. Google Chrome ✓ **Predicted answer**

Why this answer? Google Chrome is a web browser used to open websites; MS Excel, Windows and Adobe Reader are not browsers.

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

Question 93 Current Affairs

Which country held the presidency of the G20 and hosted its 2025 summit?

- A. Indonesia
- B. India
- C. Brazil
- D. South Africa ✓ **Predicted answer**

Why this answer? South Africa held the G20 presidency in 2025 and the summit was held in Johannesburg.

ed [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q9 (verified item — G20 Summit 2025 in South Africa).

Question 94 Current Affairs

By as much as what percentage did the WTO warn that trade between the United States and China could fall because of the tariff war?

- A. 80% ✓ **Predicted answer**
- B. 50%
- C. 60%
- D. 70%

Why this answer? In April 2025 the WTO Director-General projected that merchandise trade between the United States and China could fall by as much as 80% because of the tariff escalation.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q10 (verified item — WTO projected US-China trade could fall by 80 percent).

Question 95 Current Affairs

Pakistan became a full member of the Shanghai Cooperation Organisation in which year?

- A. 2017 ✓ **Predicted answer**
- B. 2016
- C. 2019
- D. 2015

Why this answer? Pakistan joined the Shanghai Cooperation Organisation as a full member in 2017.

Why predicted [C] — Syllabus anchor: syllabus anchor — Current Affairs: regional

s recurs in every sitting of this post.

Question 96 Current Affairs

The China-Pakistan Economic Corridor is part of which initiative?

- A. Colombo Plan
- B. Belt and Road Initiative ✓ **Predicted answer**
- C. South Asian Free Trade Area
- D. Marshall Plan

Why this answer? CPEC is a flagship project of China's Belt and Road Initiative.

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

Question 97 Geography

Which river runs the longest course through Pakistan?

- A. Ravi
- B. Jhelum
- C. Chenab
- D. Indus ✓ **Predicted answer**

Why this answer? The Indus is Pakistan's longest river, about 3180 km, flowing from Tibet through Ladakh and Gilgit-Baltistan and down the length of Pakistan to the Arabian Sea.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-accounts-finance-wasa-rda-2025 Q1 (verified item — Indus is the longest river in Pakistan).

Question 98 Urdu

محاورہ 'اونٹ کے منہ میں زیرہ' کا مطلب کیا ہے؟

A. •

B. اونٹ کو کھانا کھلانا •

Predicted answer ✓ C. ضرورت کے مقابلے میں بہت کم مقدار •

D. زیرہ کھانا •

Why this answer? یہ محاورہ اس وقت بولا جاتا ہے جب کوئی چیز ضرورت کے مقابلے میں بہت کم ہو۔

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

Question 99 Urdu

کہاوت 'جس کی لاٹھی اس کی بھینس' کا مطلب کیا ہے؟

A. لاٹھی سے بھینس چلائی جاتی ہے •

B. کمزور کی جیت ہوتی ہے •

Predicted answer ✓ C. طاقتور کی بات مانی جاتی ہے •

D. بھینس لاٹھی سے ڈرتی ہے •

Why this answer? اس کہاوت کا مطلب ہے کہ جس کے پاس طاقت ہوتی ہے اسی کی بات مانی جاتی ہے۔

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

Question 100 Analytical Reasoning

What comes next in the series 2, 6, 12, 20, 30, ?

- A. 42 ✓ **Predicted answer**
- B. 44
- C. 36
- D. 40

Answer: The differences increase by two each time: 4, 6, 8, 10, so the next difference is 12 and 30 + 12 = 42.

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

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