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

Body: Punjab Public Service Commission (PPSC) · **Post:** Assistant Director Finance / Account / Audit | BS-17 · **Set:** 1 of 2 · **Questions:** 100 predicted — 0 repeated questions, 10 verified facts predicted to recur, 90 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 Finance / Account / Audit | 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. 90 of the 100 questions below are syllabus anchors on this post's recurring topics, because the verified archive for this post holds only 20 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 Do not quote any item as "asked in the 2026 exam" — nothing here has been asked yet.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 And Finance

Who is regarded as the father of double-entry book-keeping?

- A. Luca Pacioli ✓ **Predicted answer**
- B. Adam Smith
- C. Henry Fayol

/. Taylor

Why this answer? Luca Pacioli described the double-entry system in his 1494 work, so he is regarded as its father.

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

Question 2 Accounting And Finance

Which equation correctly states the accounting equation?

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

Why this answer? The accounting equation states that assets equal liabilities plus owner's equity.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: the accounting equation is a core topic of this post.

Question 3 Accounting And Finance

An increase in an asset is recorded on which side of the account?

- A. Credit side
- B. Income side
- C. Debit side ✓ **Predicted answer**
- D. Balance side

Why this answer? Assets increase on the debit side and decrease on the credit side.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: debit and credit rules for assets recur in every sitting of this post.

4 Accounting And Finance

What is the main purpose of preparing a trial balance?

- A. To find the profit of the business
- B. To prepare the tax return
- C. To value the stock in hand
- D. To check the arithmetical accuracy of the ledger ✓ **Predicted answer**

Why this answer? A trial balance lists all ledger balances to check that total debits equal total credits.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: the trial balance and its purpose recur in every sitting of this post.

Question 5 Accounting And Finance

Which financial statement shows the financial position of a business at a point in time?

- A. Balance sheet ✓ **Predicted answer**
- B. Income statement
- C. Cash flow statement
- D. Trial balance

Why this answer? The balance sheet shows assets, liabilities and capital on a particular date.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: the balance sheet and its purpose recur in every sitting of this post.

Question 6 Accounting And Finance

Which financial statement shows the profit or loss of a business over a period of time?

- A. Balance sheet
- B. Income statement ✓ **Predicted answer**

- D. Statement of changes in equity

Why this answer? The income statement matches revenues against expenses for a period to show profit or loss.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: the income statement and its purpose recur in every sitting of this post.

Question 7 Accounting And Finance

What does depreciation represent in accounting?

- A. A fall in the market price of an asset
- B. Cash set aside to buy a new asset
- C. The allocation of an asset's cost over its useful life ✓ **Predicted answer**
- D. The repair cost of an asset

Why this answer? Depreciation spreads the cost of a fixed asset over the years it is used.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: depreciation and its meaning recur in every sitting of this post.

Question 8 Accounting And Finance

Under the straight-line method, how is the annual depreciation charge worked out?

- A. Cost divided by the rate of interest
- B. Written-down value multiplied by a fixed percentage
- C. Cost multiplied by the number of years used
- D. Cost less salvage value, divided by the useful life ✓ **Predicted answer**

Why this answer? Straight-line depreciation charges the same amount each year: cost less salvage value over the useful life.

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

recur in every sitting of this post.

Question 9 Accounting And Finance

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

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

Why this answer? Under FIFO the oldest, cheaper units are treated as sold first, so the newer, dearer units remain in closing stock.

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

Question 10 Accounting And Finance

How is the current ratio calculated?

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

Why this answer? The current ratio measures short-term liquidity as current assets over current liabilities.

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

11 Accounting And Finance

Which item is left out when working out the quick ratio?

- A. Cash in hand
- B. Debtors
- C. Inventory ✓ **Predicted answer**
- D. Short-term investments

Why this answer? The quick ratio uses only the most liquid assets, so stock is excluded.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: the quick ratio and liquid assets recur in every sitting of this post.

Question 12 Accounting And Finance

How is working capital calculated?

- A. Fixed assets less fixed liabilities
- B. Total assets less total liabilities
- C. Sales less cost of goods sold
- D. Current assets less current liabilities ✓ **Predicted answer**

Why this answer? Working capital is the excess of current assets over current liabilities.

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

Question 13 Accounting And Finance

At the break-even point, what is the contribution of each unit sold used to cover?

- A. Fixed costs ✓ **Predicted answer**
- B. Variable costs
- C. Total sales
- D. Net profit

swer? At break-even, total contribution exactly covers fixed costs, so profit is nil.

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

Question 14 Accounting And Finance

When does goodwill arise in a business purchase?

- A. When a business is sold at a loss
- B. When the purchase price exceeds the fair value of the net assets bought ✓ **Predicted answer**
- C. When a business has no liabilities
- D. When a business is newly registered

Why this answer? Goodwill is the excess of the price paid over the fair value of the identifiable net assets acquired.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: goodwill and its meaning recur in every sitting of this post.

Question 15 Accounting And Finance

From what are dividends normally paid to shareholders?

- A. Share capital
- B. Loans from the bank
- C. Profits of the company ✓ **Predicted answer**
- D. Sale of fixed assets

Why this answer? Dividends are a distribution of a company's profits to its shareholders.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: dividends and their source recur in every sitting of this post.

16 Accounting And Finance

What is a debenture?

- A. A share in a company
- B. A type of inventory
- C. A short-term bank deposit
- D. A long-term debt instrument issued by a company ✓ **Predicted answer**

Why this answer? A debenture is a loan raised by a company, repayable with interest over a long period.

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

Question 17 Accounting And Finance

A sole proprietorship is a business owned by whom?

- A. One person ✓ **Predicted answer**
- B. Two partners
- C. A group of shareholders
- D. The government

Why this answer? A sole proprietorship is owned and controlled by a single individual.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: forms of business organisation recur in every sitting of this post.

Question 18 Accounting And Finance

In which year was the Partnership Act in force in Pakistan enacted?

- A. 1913
- B. 1932 ✓ **Predicted answer**
- C. 1947

Why this answer? The Partnership Act, 1932 governs partnerships in Pakistan.

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

Question 19 Accounting And Finance

Which right do ordinary shareholders normally hold?

- A. A fixed rate of dividend
- B. First claim on assets on winding up
- C. The right to vote at company meetings ✓ **Predicted answer**
- D. A guaranteed return of capital

Why this answer? Ordinary shareholders normally carry voting rights, unlike preference shareholders.

Why predicted [C] — Syllabus anchor: syllabus anchor — Finance: classes of shares and their rights recur in every sitting of this post.

Question 20 Accounting And Finance

What does a cash flow statement show?

- A. Profit earned during the year
- B. Assets owned on a given date
- C. Amounts owed to creditors
- D. Cash inflows and outflows during a period ✓ **Predicted answer**

Why this answer? The cash flow statement explains how cash moved in and out of the business.

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

21 Accounting And Finance

Under the accrual basis of accounting, when is income recorded?

- A. When it is earned, whether or not cash is received ✓ **Predicted answer**
- B. Only when cash is received
- C. Only at the end of the year
- D. When the tax return is filed

Why this answer? Accrual accounting records income when earned and expenses when incurred.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: accrual and cash bases recur in every sitting of this post.

Question 22 Accounting And Finance

How is a prepaid expense shown in the accounts?

- A. As an income
- B. As an asset ✓ **Predicted answer**
- C. As a liability
- D. As an expense of the current year

Why this answer? A prepaid expense is a payment made in advance, so it is an asset until the benefit is used.

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

Question 23 Accounting And Finance

How is an outstanding salary treated in the accounts?

- A. As an asset
- B. As an income

liability ✓ **Predicted answer**

- D. As capital

Why this answer? Salary earned but not yet paid is an amount owed, so it is a current liability.

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

Question 24 Accounting And Finance

What is the purpose of a bank reconciliation statement?

- A. To calculate profit
- B. To value the stock
- C. To prepare the trial balance
- D. To compare the bank statement with the cash book ✓ **Predicted answer**

Why this answer? A bank reconciliation explains differences between the bank's record and the business's cash book.

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

Question 25 Accounting And Finance

What does the going concern assumption mean?

- A. The business will continue in operation for the foreseeable future ✓ **Predicted answer**
- B. The business will close within a year
- C. All assets will be sold at once
- D. The business has no debts

Why this answer? Accounts are prepared on the assumption that the business will keep

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

Question 26 Accounting And Finance

In accounting, what does materiality mean?

- A. An item's physical weight
- B. Whether an item's omission could influence the decisions of users ✓ **Predicted answer**
- C. The cost of raw material
- D. The size of the business

Why this answer? An item is material if leaving it out or misstating it could affect users' decisions.

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

Question 27 Accounting And Finance

What does cost accounting mainly deal with?

- A. Preparing tax returns
- B. Auditing financial statements
- C. Ascertaining and controlling the cost of products and services ✓ **Predicted answer**
- D. Valuing shares on the stock exchange

Why this answer? Cost accounting records, analyses and controls the costs of production and services.

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

Question 28 Accounting And Finance

How does a fixed cost behave in total within the relevant range?

- A. It rises with output
- B. It falls with output
- C. It varies with every unit sold
- D. It remains constant in total ✓ **Predicted answer**

Why this answer? Fixed costs, such as rent, stay the same in total whatever the level of output within the relevant range.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: fixed and variable costs recur in every sitting of this post.

Question 29 Accounting And Finance

How does a variable cost behave in total as output changes?

- A. It changes in total in proportion to output ✓ **Predicted answer**
- B. It stays the same in total
- C. It is always zero
- D. It changes only once a year

Why this answer? Variable costs, such as direct materials, rise and fall in total with the level of output.

Why predicted [C] — Syllabus anchor: syllabus anchor — Accounting: fixed and variable costs recur in every sitting of this post.

Question 30 Accounting And Finance

What is a budget?

cord of past spending

- B. A plan expressed in quantitative terms for a future period ✓ **Predicted answer**
- C. A list of creditors
- D. A statement of cash in hand

Why this answer? A budget sets out expected income and spending in figures before the period begins.

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

Question 31 Auditing And Taxation

What is an audit?

- A. The preparation of accounts
- B. The collection of taxes
- C. An independent examination of financial statements ✓ **Predicted answer**
- D. The valuation of a business

Why this answer? An audit is an independent check of financial statements to give an opinion on them.

Why predicted [C] — Syllabus anchor: syllabus anchor — Auditing: the meaning and purpose of an audit recur in every sitting of this post.

Question 32 Auditing And Taxation

By whom is an external auditor normally appointed?

- A. The company's bank
- B. The tax authority
- C. The company's managers
- D. The shareholders of the company ✓ **Predicted answer**

swer? External auditors are appointed by the shareholders to examine the accounts on their behalf.

Why predicted [C] — Syllabus anchor: syllabus anchor — Auditing: the appointment of auditors recurs in every sitting of this post.

Question 33 Auditing And Taxation

What is the main work of an internal audit department?

- A. Evaluating internal controls and the efficiency of operations ✓ **Predicted answer**
- B. Filing the company's tax returns
- C. Preparing the annual accounts
- D. Selling the company's shares

Why this answer? Internal audit reviews controls and operations to help management improve them.

Why predicted [C] — Syllabus anchor: syllabus anchor — Auditing: internal audit and its role recur in every sitting of this post.

Question 34 Auditing And Taxation

Which audit evidence is generally regarded as the most reliable?

- A. Verbal assurance from management
- B. External documentary evidence from an independent source ✓ **Predicted answer**
- C. A photocopy of an internal memo
- D. An estimate made by the auditor

Why this answer? Evidence from an independent outside source is more reliable than internal or verbal evidence.

Why predicted [C] — Syllabus anchor: syllabus anchor — Auditing: audit evidence and its

Question 35 Auditing And Taxation

What does an unqualified audit opinion mean?

- A. The auditor found serious fraud
- B. The auditor could not complete the audit
- C. The financial statements give a true and fair view ✓ **Predicted answer**
- D. The accounts contain major errors

Why this answer? An unqualified (clean) opinion states that the statements are free of material misstatement.

Why predicted [C] — Syllabus anchor: syllabus anchor — Auditing: types of audit opinion recur in every sitting of this post.

Question 36 Auditing And Taxation

When does an auditor issue a qualified opinion?

- A. When the statements are fully correct
- B. When no evidence could be obtained at all
- C. When the auditor resigns
- D. When there is a material misstatement limited to specific matters ✓ **Predicted answer**

Why this answer? A qualified opinion is given when a material issue exists but does not affect the statements as a whole.

Why predicted [C] — Syllabus anchor: syllabus anchor — Auditing: types of audit opinion recur in every sitting of this post.

37 Auditing And Taxation

What does an adverse audit opinion state?

- A. The financial statements do not give a true and fair view ✓ **Predicted answer**
- B. The auditor agrees with the statements
- C. The audit could not be finished
- D. Only minor errors were found

Why this answer? An adverse opinion is issued when misstatements are so material that the statements as a whole are misleading.

Why predicted [C] — Syllabus anchor: syllabus anchor — Auditing: types of audit opinion recur in every sitting of this post.

Question 38 Auditing And Taxation

When does an auditor issue a disclaimer of opinion?

- A. When the statements are correct
- B. When the auditor cannot obtain sufficient evidence to form an opinion ✓ **Predicted answer**
- C. When a small error is found
- D. When the company makes a profit

Why this answer? A disclaimer is issued when the lack of evidence is so great that no opinion can be given.

Why predicted [C] — Syllabus anchor: syllabus anchor — Auditing: types of audit opinion recur in every sitting of this post.

Question 39 Auditing And Taxation

What is vouching in auditing?

- A. Counting the cash in hand

uing the fixed assets

- C. Checking entries in the books against documentary evidence ✓ **Predicted answer**
- D. Preparing the audit report

Why this answer? Vouching tests whether recorded transactions are supported by vouchers such as invoices and receipts.

Why predicted [C] — Syllabus anchor: syllabus anchor — Auditing: vouching and verification recur in every sitting of this post.

Question 40 Auditing And Taxation

What is the main purpose of a system of internal control?

- A. To prepare the budget
- B. To fix the selling price
- C. To recruit new staff
- D. To safeguard assets and ensure reliable records ✓ **Predicted answer**

Why this answer? Internal controls protect assets, prevent errors and fraud, and help produce reliable accounts.

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

Question 41 Auditing And Taxation

Which office audits the accounts of the Government of Pakistan?

- A. The Auditor General of Pakistan ✓ **Predicted answer**
- B. The State Bank of Pakistan
- C. The Federal Board of Revenue
- D. The Securities and Exchange Commission

swer? The Auditor General audits the accounts of the Federation and the provinces.

Why predicted [C] — Syllabus anchor: syllabus anchor — Auditing: public-sector audit in Pakistan recurs in every sitting of this post.

Question 42 Auditing And Taxation

Which concept guides an auditor in deciding how much testing is needed?

- A. The accounting equation
- B. Materiality ✓ **Predicted answer**
- C. The trial balance
- D. The cash basis

Why this answer? The auditor plans the work around what is material, so that material misstatements are detected.

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

Question 43 Economics

What does the law of demand state?

- A. Demand rises when price rises
- B. Demand stays the same whatever the price
- C. Demand falls when price rises, other things being equal ✓ **Predicted answer**
- D. Demand depends only on income

Why this answer? The law of demand describes the inverse relationship between price and quantity demanded.

Why predicted [C] — Syllabus anchor: syllabus anchor — Economics: the law of demand recurs in every sitting of this post.

44 Economics

What does Gross Domestic Product measure?

- A. The total population of a country
- B. The total exports of a country
- C. The total money in circulation
- D. The value of final goods and services produced in a country in a period ✓ **Predicted answer**

Why this answer? GDP is the market value of all final goods and services produced within a country.

Why predicted [C] — Syllabus anchor: syllabus anchor — Economics: national income and GDP recur in every sitting of this post.

Question 45 Economics

What is inflation?

- A. A general rise in the price level over time ✓ **Predicted answer**
- B. A fall in the price level
- C. A rise in unemployment
- D. A fall in the rate of interest

Why this answer? Inflation is a sustained increase in the general level of prices.

Why predicted [C] — Syllabus anchor: syllabus anchor — Economics: inflation and its meaning recur in every sitting of this post.

Question 46 Economics

By whom is monetary policy conducted?

- A. The finance ministry
- B. The central bank ✓ **Predicted answer**

commercial banks

- D. The stock exchange

Why this answer? Monetary policy, including the policy interest rate, is conducted by the central bank.

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

Question 47 Economics

What does fiscal policy cover?

- A. The supply of money
- B. The rate of exchange
- C. Government spending and taxation ✓ **Predicted answer**
- D. The price of gold

Why this answer? Fiscal policy is the government's use of spending and taxation to influence the economy.

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

Question 48 Economics

What does price elasticity of demand measure?

- A. The change in income when prices change
- B. The change in supply when prices change
- C. The change in total cost when output changes
- D. How responsive quantity demanded is to a change in price ✓ **Predicted answer**

Why this answer? Price elasticity measures the percentage change in quantity demanded for a percentage change in price.

ed [C] — Syllabus anchor: syllabus anchor — Economics: elasticity of demand recurs in every sitting of this post.

Question 49 Economics

Which market has many buyers and sellers dealing in a homogeneous product?

- A. Perfect competition ✓ **Predicted answer**
- B. Monopoly
- C. Oligopoly
- D. Monopsony

Why this answer? Perfect competition is characterised by many buyers and sellers and an identical product.

Why predicted [C] — Syllabus anchor: syllabus anchor — Economics: market structures recur in every sitting of this post.

Question 50 Economics

Which institution is the central bank of Pakistan?

- A. The National Bank of Pakistan
- B. The State Bank of Pakistan ✓ **Predicted answer**
- C. The Bank of Punjab
- D. The Federal Board of Revenue

Why this answer? The State Bank of Pakistan is the country's central bank.

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

Question 51 English

Choose the synonym of "abundant".

- B. Rare
- C. Plentiful ✓ **Predicted answer**
- D. Empty

Why this answer? Abundant means existing in large quantities, so plentiful is its synonym.

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

Question 52 English

Choose the antonym of "ancient".

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

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

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

Question 53 English

Choose the correctly spelt word.

- A. Accommodation ✓ **Predicted answer**
- B. Accomodation
- C. Acommodation
- D. Accomodasion

Why this answer? Accommodation is spelt with double c and double m.

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

Question 54 English

Fill in the blank: She ___ to school daily.

- A. go
- B. goes ✓ **Predicted answer**
- C. going
- D. gone

Why this answer? With the third-person singular subject "she", the present simple verb is "goes".

Why predicted [C] — Syllabus anchor: syllabus anchor — English: subject-verb agreement recurs in every sitting of this post.

Question 55 English

Choose the passive form of "He wrote a letter."

- A. A letter is written by him
- B. A letter has been written by him
- C. A letter was written by him ✓ **Predicted answer**
- D. A letter is being written by him

Why this answer? The past simple active "wrote" becomes "was written" in the passive.

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

Question 56 English

What does the idiom "to bite the dust" mean?

- B. To work hard in a field
- C. To hide from danger
- D. To be defeated or to fail ✓ **Predicted answer**

Why this answer? To bite the dust means to suffer defeat or failure.

Why predicted [C] — Syllabus anchor: syllabus anchor — English: idioms and their meanings recur in every sitting of this post.

Question 57 English

One word for "a person who can use both hands equally well" is:

- A. Ambidextrous ✓ **Predicted answer**
- B. Bilingual
- C. Ambiguous
- D. Versatile

Why this answer? Ambidextrous describes a person equally skilled with both hands.

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

Question 58 English

Fill in the blank: He is fond ___ music.

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

Why this answer? The correct collocation is "fond of".

Why predicted [C] — Syllabus anchor: syllabus anchor — English: prepositions recur in

of this post.

Question 59 English

Fill in the blank: Neither of the answers ___ correct.

- A. are
- B. were
- C. is ✓ **Predicted answer**
- D. have been

Why this answer? "Neither" takes a singular verb, so "is" is correct.

Why predicted [C] — Syllabus anchor: syllabus anchor — English: subject-verb agreement recurs in every sitting of this post.

Question 60 English

Choose the synonym of "candid".

- A. Secretive
- B. Dishonest
- C. Cunning
- D. Frank ✓ **Predicted answer**

Why this answer? Candid means truthful and straightforward, so frank is its synonym.

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

Question 61 General Knowledge

The Peace of Westphalia of 1648 brought which long European conflict to an end?

- A. The Thirty Years' War ✓ **Predicted answer**
- B. The Seven Years' War

Hundred Years' War

- D. The War of the Spanish Succession

Why this answer? The Peace of Westphalia, signed in 1648, ended the Thirty Years' War in Europe.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-finance-account-audit-agriculture-2025 Q1 (treaty ending the Thirty Years' War in 1648 — Treaty of Westphalia).

Question 62 General Knowledge

What is the capital of Australia?

- A. Sydney
- B. Canberra ✓ **Predicted answer**
- C. Melbourne
- D. Perth

Why this answer? Canberra is the capital city of Australia.

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

Question 63 General Knowledge

In which European city does the UN Refugee Agency, UNHCR, have its headquarters?

- A. New York
- B. Rome
- C. Geneva ✓ **Predicted answer**
- D. Vienna

Why this answer? UNHCR, the UN Refugee Agency, is headquartered in Geneva, Switzerland.

ed [B] — Verified fact, predicted to recur: ppsc-assistant-director-finance-account-audit-agriculture-2025 Q3 (headquarters of UNHCR — Geneva).

Question 64 General Knowledge

Which is the largest ocean in the world?

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

Why this answer? The Pacific is the largest ocean on Earth.

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

Question 65 General Knowledge

In which year was the United Nations founded?

- A. 1945 ✓ **Predicted answer**
- B. 1919
- C. 1955
- D. 1960

Why this answer? The United Nations was founded in 1945, after the Second World War.

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

Question 66 General Knowledge

Which is the longest river in the world?

- A. Amazon

- C. Yangtze
- D. Mississippi

Why this answer? The Nile is generally regarded as the longest river in the world.

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

Question 67 General Knowledge

Which is the smallest continent in the world?

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

Why this answer? Australia is the smallest continent.

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

Question 68 General Knowledge

In which year did the First World War begin?

- A. 1905
- B. 1912
- C. 1939
- D. 1914 ✓ **Predicted answer**

Why this answer? The First World War began in 1914.

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

69 Pakistan Studies

After Yahya Khan stepped down in December 1971, which civilian leader took charge as President and Chief Martial Law Administrator?

- A. Zulfikar Ali Bhutto ✓ **Predicted answer**
- B. Ayub Khan
- C. Zia-ul-Haq
- D. Pervez Musharraf

Why this answer? Bhutto took over as President and Chief Martial Law Administrator in December 1971 after Yahya Khan resigned, the first civilian to hold the post.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-finance-account-audit-agriculture-2025 Q2 (first civilian Chief Martial Law Administrator — Zulfikar Ali Bhutto).

Question 70 Pakistan Studies

On which date was the Pakistan Resolution passed?

- A. 14 August 1947
- B. 23 March 1940 ✓ **Predicted answer**
- C. 3 June 1947
- D. 11 September 1948

Why this answer? The Pakistan Resolution was passed at Lahore on 23 March 1940.

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

Question 71 Pakistan Studies

In which 1930 address did Allama Iqbal first clearly set out the idea of separate Muslim nationhood?

Lahore Resolution

- B. The Delhi Declaration
- C. The Allahabad Address ✓ **Predicted answer**
- D. The Simla Agreement

Why this answer? Allama Iqbal's Allahabad Address of 1930 first clearly put forward the Two-Nation idea.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-finance-account-audit-agriculture-2025 Q5 (Two-Nation Theory first clearly mentioned — Allahabad Address).

Question 72 Pakistan Studies

Who was the first Governor-General of Pakistan?

- A. Liaquat Ali Khan
- B. Khawaja Nazimuddin
- C. Ghulam Muhammad
- D. Quaid-e-Azam Muhammad Ali Jinnah ✓ **Predicted answer**

Why this answer? Quaid-e-Azam Muhammad Ali Jinnah was Pakistan's first Governor-General.

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

Question 73 Pakistan Studies

What is the national language of Pakistan?

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

swer? Urdu is the national language of Pakistan.

Why predicted [C] — Syllabus anchor: syllabus anchor — Pakistan Studies: national symbols and language recur in every sitting of this post.

Question 74 Pakistan Studies

On which date did Pakistan come into being?

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

Why this answer? Pakistan came into being on 14 August 1947.

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

Question 75 Everyday Science

Which brothers flew the first hot-air balloon in France in 1783?

- A. The Wright Brothers
- B. The Grimm Brothers
- C. The Montgolfier Brothers ✓ **Predicted answer**
- D. The Lumiere Brothers

Why this answer? Joseph-Michel and Jacques-Etienne Montgolfier flew the first hot-air balloon in France in 1783.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-finance-account-audit-agriculture-2025 Q4 (inventor of the first hot air balloon — Montgolfier Brothers).

76 Everyday Science

At what temperature does pure water boil at sea level?

- A. 90 degrees Celsius
- B. 80 degrees Celsius
- C. 110 degrees Celsius
- D. 100 degrees Celsius ✓ **Predicted answer**

Why this answer? Pure water boils at 100 degrees Celsius at standard atmospheric pressure.

Why predicted [C] — Syllabus anchor: syllabus anchor — Everyday Science: boiling and freezing points recur in every sitting of this post.

Question 77 Everyday Science

What is the chemical symbol of gold?

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

Why this answer? The chemical symbol of gold is Au, from the Latin aurum.

Why predicted [C] — Syllabus anchor: syllabus anchor — Everyday Science: chemical symbols recur in every sitting of this post.

Question 78 Everyday Science

Counting cervical, thoracic, lumbar, sacral and coccygeal together, how many vertebrae does the standard textbook count give for the adult spine?

- A. 26
- B. 33 ✓ **Predicted answer**

- D. 36

Why this answer? The standard textbook count is 33 vertebrae: 7 cervical, 12 thoracic, 5 lumbar, 5 sacral and 4 coccygeal.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-finance-account-audit-agriculture-2025 Q7 (vertebrae in the adult human spine — 33).

Question 79 Everyday Science

Which planet is known as the Red Planet?

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

Why this answer? Mars is known as the Red Planet because of its reddish appearance.

Why predicted [C] — Syllabus anchor: syllabus anchor — Everyday Science: the planets recur in every sitting of this post.

Question 80 Everyday Science

Which of these gases traps heat in the atmosphere and is classed as a greenhouse gas?

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

Why this answer? Carbon dioxide absorbs and re-emits infrared radiation, trapping heat in the atmosphere.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-finance-

it-agriculture-2025 Q8 (greenhouse gas — carbon dioxide).

Question 81 Everyday Science

How many chambers does the human heart have?

- A. Four ✓ **Predicted answer**
- B. Two
- C. Three
- D. Five

Why this answer? The human heart has four chambers: two atria and two ventricles.

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

Question 82 Everyday Science

Approximately how fast does light travel in a vacuum?

- A. 150,000 kilometres per second
- B. 300,000 kilometres per second ✓ **Predicted answer**
- C. 30,000 kilometres per second
- D. 3,000 kilometres per second

Why this answer? Light travels at about 300,000 kilometres per second in a vacuum.

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

Question 83 Computer Science

The study of secret writing, covering both encryption and decryption, is known by what name?

- A. Cartography

- C. Cryptography ✓ **Predicted answer**
- D. Typography

Why this answer? Cryptography is the field that covers encryption (turning readable text into code) and decryption (turning it back).

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-finance-account-audit-agriculture-2025 Q9 (encryption and decryption are part of — Cryptography).

Question 84 Computer Science

What does CPU stand for?

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

Why this answer? CPU stands for Central Processing Unit, the main processor of a computer.

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

Question 85 Computer Science

Which file extension is used by Windows setup information files for installing hardware drivers, including graphics-card drivers?

- A. INF ✓ **Predicted answer**
- B. XLSX
- C. PNG
- D. DOCX

swer? Windows driver packages use .INF (setup information) files, and graphics-card drivers are installed through them.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-finance-account-audit-agriculture-2025 Q10 (file extension associated with graphic card drivers — INF).

Question 86 Computer Science

How many bytes are there in one kilobyte?

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

Why this answer? One kilobyte equals 1024 bytes.

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

Question 87 Computer Science

Who invented the World Wide Web?

- A. Bill Gates
- B. Steve Jobs
- C. Tim Berners-Lee ✓ **Predicted answer**
- D. Charles Babbage

Why this answer? Tim Berners-Lee invented the World Wide Web in 1989.

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

88 Computer Science

Which type of memory loses its contents when the computer is switched off?

- A. ROM
- B. Hard disk
- C. Flash memory
- D. RAM ✓ **Predicted answer**

Why this answer? RAM is volatile memory, so its contents are lost when power is switched off.

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

Question 89 Mathematics

What is 15 percent of 200?

- A. 30 ✓ **Predicted answer**
- B. 25
- C. 35
- D. 20

Why this answer? Fifteen percent of 200 is 30.

Why predicted [C] — Syllabus anchor: syllabus anchor — Mathematics: percentages recur in every sitting of this post.

Question 90 Mathematics

What is the square root of 144?

- A. 14
- B. 12 ✓ **Predicted answer**
- C. 16

Why this answer? The square root of 144 is 12, since 12 multiplied by 12 is 144.

Why predicted [C] — Syllabus anchor: syllabus anchor — Mathematics: square roots recur in every sitting of this post.

Question 91 Mathematics

What is 7 + 8 x 2?

- A. 30
- B. 22
- C. 23 ✓ **Predicted answer**
- D. 31

Why this answer? By the order of operations, multiplication comes first: 8 x 2 = 16, and 7 + 16 = 23.

Why predicted [C] — Syllabus anchor: syllabus anchor — Mathematics: the order of operations recurs in every sitting of this post.

Question 92 Mathematics

What is the next number in the series 2, 4, 8, 16?

- A. 20
- B. 24
- C. 18
- D. 32 ✓ **Predicted answer**

Why this answer? Each number is double the previous one, so the next number is 32.

Why predicted [C] — Syllabus anchor: syllabus anchor — Mathematics: number series recur in every sitting of this post.

93 Mathematics

What is the area of a rectangle 5 units long and 4 units wide?

- A. 20 square units ✓ **Predicted answer**
- B. 18 square units
- C. 9 square units
- D. 40 square units

Why this answer? The area of a rectangle is length multiplied by width: 5 x 4 = 20.

Why predicted [C] — Syllabus anchor: syllabus anchor — Mathematics: areas recur in every sitting of this post.

Question 94 Urdu

مراۃ العروس کس کی تصنیف ہے؟

A. الطاف حسین حالی•

Predicted answer ✓ B. ڈپٹی نذیر احمد•

C. پریم چند•

D. مولانا محمد حسین آزاد•

Why this answer? مراۃ العروس ڈپٹی نذیر احمد کا مشہور ناول ہے۔

Why predicted [C] — Syllabus anchor: syllabus anchor — Urdu: famous Urdu novels recur in every sitting of this post.

Question 95 Urdu

بانگ درا کس سن میں شائع ہوئی؟

- A. 1915
- B. 1930

4 ✓ Predicted answer

- D. 1936

Why this answer? بانگ درا علامہ اقبال کی شاعری کا مجموعہ ہے جو 1924 میں شائع ہوا۔

Why predicted [C] — Syllabus anchor: syllabus anchor — Urdu: Iqbal's works recur in every sitting of this post.

Question 96 Urdu

مرزا غالب کہاں پیدا ہوئے؟

A. دہلی

B. لاہور

C. لکھنؤ

Predicted answer ✓ D. آگرہ

Why this answer? مرزا غالب 1797 میں آگرہ میں پیدا ہوئے۔

Why predicted [C] — Syllabus anchor: syllabus anchor — Urdu: Ghalib's life recurs in every sitting of this post.

Question 97 Urdu

خدائے سخن کس شاعر کو کہا جاتا ہے؟

Predicted answer ✓ A. میر تقی میر

B. مرزا غالب

C. علامہ اقبال

D. جوش ملیح آبادی

Why this answer? میر تقی میر کو خدائے سخن کہا جاتا ہے۔

ed [C] — Syllabus anchor: syllabus anchor — Urdu: titles of Urdu poets recur in every sitting of this post.

Question 98 Geography

On the Makran coast, inside Hingol National Park, stands a sea-carved rock known by what name?

- A. The Sleeping Lady
- B. The Princess of Hope ✓ **Predicted answer**
- C. The Sphinx
- D. The Giant's Causeway

Why this answer? The Princess of Hope stands in Hingol National Park on the Makran coast of Balochistan.

Why predicted [B] — Verified fact, predicted to recur: ppsc-assistant-director-finance-account-audit-agriculture-2025 Q6 (natural rock formation 'Princess of Hope' located in — Balochistan).

Question 99 Geography

Which is the largest desert in the world?

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

Why this answer? The Sahara is the largest hot desert in the world.

Why predicted [C] — Syllabus anchor: syllabus anchor — Geography: deserts recur in every sitting of this post.

100 Current Affairs

Who is the Secretary-General of the United Nations?

- A. Ban Ki-moon
- B. Kofi Annan
- C. Boutros Boutros-Ghali
- D. Antonio Guterres ✓ **Predicted answer**

Why this answer? Antonio Guterres is the Secretary-General of the United Nations.

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

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