Accountant, Local Government and Community Development — 2020 · Solved Past Paper

Body: Punjab Public Service Commission (PPSC) · **Post:** Accountant, Local Government and Community Development · **Year:** 2020 · **Questions:** 99 in the original paper — **98 solved and verified**, 1 excluded as defective (Q47) · **Price:** Free

> **How to use this paper:** each question shows the stem, the four options, and the correct answer. Click “Why each option?” under a question to see all four options explained — one question teaches four topics. General Knowledge answers are as of the 2020 sitting.

Source note: test360.pk full keyed reproduction, 'Model Paper PPSC 2020 Accountant Local Government and Community Development' (99 questions numbered 1-99, 95 with a printed key and 4 without; accessed 9 Nov 2026). No built paper of this sitting exists. 6 printed-key corrections (Q7, Q12, Q50, Q55, Q57, Q93) and 4 missing keys supplied (Q31, Q53, Q80, Q86). 1 PICK-ONE (Q21) and 1 DEFECTIVE-excluded (Q47), decided by the assistant under the owner's 8 Nov 2026 delegation. Answers verified independently against reference facts, worked derivations and targeted sources, never from the printed key alone.

Question 1 Accounting

....is outcome of payment divided by the interest rate.

- A. Due perpetuity
- B. Deferred perpetuity
- C. Present value of perpetuity ✓ **Correct answer**

A. Due perpetuity is not payment divided by the interest rate.

B. Deferred perpetuity is not payment divided by the interest rate.

C. The present value of a perpetuity is the payment divided by the interest rate.

D. The future value of a perpetuity is not payment divided by the rate.

Note: Note: Note: the stem prints '....is outcome of payment divided by the interest rate'; the formula PV = payment / rate is the present value of a perpetuity.

Question 2 Management

.....is a strategy that focuses on offering cheapest product in the market.

- A. Cost leadership ✓ **Correct answer**
- B. Focus strategy
- C. Differentiate strategy
- D. None of these

A. Cost leadership is the strategy of offering the cheapest product in the market.

B. Focus strategy targets a narrow segment, it is not the cheapest-product strategy.

C. Differentiation strategy offers a distinct product, not the cheapest.

D. Wrong: cost leadership is the strategy.

Question 3 Accounting

Deffered tax payments would be shown as ..... while calculating net cash flows.

- A. Non-cash charges ✓ **Correct answer**
- B. Non-cash revenues
- C. Income expense

A. Deferred tax payments are shown as non-cash charges while calculating net cash flows.

B. They are not non-cash revenues.

C. They are not income expense as such.

D. They are not current liabilities in this calculation.

Note: Note: Note: the stem prints 'Deffered tax payments'.

Question 4 Statistics

.....is variable that has infinite number of values.

- A. Continuous variable ✓ **Correct answer**
- B. Discrete variable
- C. Classificatory variable
- D. None of these

A. A continuous variable has an infinite number of values.

B. A discrete variable has a finite or countable number of values.

C. A classificatory variable sorts into classes, it does not have infinite values.

D. Wrong: continuous variable is the answer.

Question 5 Management

Departmental level goals may be a good synonym of:

- A. Corporate level goals
- B. Business level goals
- C. Operational level goals ✓ **Correct answer**
- D. Financial goals

level goals are the whole organisation's goals, not departmental ones.

B. Business level goals are for a business unit, not a department.

C. Departmental level goals are a good synonym of operational level goals.

D. Financial goals are only one kind of goal.

Question 6 Management

A service firm may have additional segment of marketing mix:

- A. People ✓ **Correct answer**
- B. Price
- C. Place
- D. Promotion

A. A service firm adds People to the marketing mix (the 7Ps).

B. Price is in the basic 4Ps, it is not the additional segment.

C. Place is in the basic 4Ps.

D. Promotion is in the basic 4Ps.

Question 7 Management

.....are short term,always backed by a reason and either positive or negative.

- A. Emotions ✓ **Correct answer**
- B. Moods
- C. Both emotions and moods
- D. None of these

A. Emotions are short-term, always backed by a reason, and either positive or negative.

B. Moods are longer-lasting and often have no clear reason, so they do not fit the stem.

ong, since moods do not fit the description.

D. Wrong: emotions fit the description.

Note: Note: CORRECTION: printed key C (both) is wrong — in organisational behaviour, emotions are short-term and triggered by a specific event, while moods are longer-lasting and often causeless; the stem describes emotions only. decided by assistant under owner's 8 Nov 2026 delegation.

Question 8 Management

Promotion of an employee to fill a vacant post is a good example of:

- A. External recruitment
- B. Online recruitment
- C. Internal recruitment ✓ **Correct answer**
- D. All of these

A. Promoting an employee to fill a vacant post is not external recruitment.

B. It is not online recruitment.

C. It is internal recruitment.

D. Wrong: internal recruitment is the example.

Question 9 Management

Job enrichment is.....

- A. Vertical expension in job ✓ **Correct answer**
- B. Horizontal expansion in job
- C. Lateral expansion in job
- D. None of these

A. Job enrichment is a vertical expansion of a job (more responsibility and depth).

ement is the horizontal expansion, not enrichment.

C. Lateral expansion is not job enrichment.

D. Wrong: vertical expansion is the answer.

Note: Note: Note: the option prints 'expension' for 'expansion'.

Question 10 Accounting

....is a digital asset designed to work as a medium of exchange.

- A. E-commerce
- B. E-currency
- C. Cryptocurrency ✓ **Correct answer**
- D. None of these

A. E-commerce is trading online, not a digital asset as a medium of exchange.

B. E-currency is not the term used.

C. A cryptocurrency is a digital asset designed to work as a medium of exchange.

D. Wrong: cryptocurrency is the answer.

Question 11 Statistics

....has a unique origin zero.

- A. Nominal scale
- B. Ordinal scale
- C. Interval scale
- D. Ratio scale ✓ **Correct answer**

A. A nominal scale has no order and no zero.

B. An ordinal scale has order but no true zero.

l scale has no true zero.

D. A ratio scale has a unique origin zero (a true zero).

Question 12 Management

A strategy where firm tries to expand the market and move to a new market with existing product is called:

- A. Market development ✓ **Correct answer**
- B. Diversification
- C. Product development
- D. Market Penetration

A. Expanding to a new market with an existing product is market development (Ansoff).

B. Diversification is a new product in a new market.

C. Product development is a new product in an existing market.

D. Market penetration is an existing product in an existing market.

Note: Note: CORRECTION: printed key D (market penetration) is wrong — under the Ansoff matrix, an existing product moved to a new market is market development. decided by assistant under owner's 8 Nov 2026 delegation.

Question 13 Management

.....not a form of departmentalization

- A. Geographical based
- B. Functional based
- C. Product based
- D. Quality based ✓ **Correct answer**

A. Geographical departmentalization is a form of departmentalization.

I departmentalization is a form.

C. Product departmentalization is a form.

D. Quality-based is not a form of departmentalization.

Question 14 Management

If human is an iceberg, the visible part of human would better be termed as:

- A. Attitude
- B. Behavior ✓ **Correct answer**
- C. Attitude
- D. None of these

A. Attitude is the hidden part of the iceberg, not the visible part.

B. Behaviour is the visible part of the human iceberg.

C. The repeated Attitude option is the same hidden part.

D. Wrong: behaviour is the visible part.

Note: Note: Note: options A and C both print 'Attitude'.

Question 15 Accounting

.... represents the net worth of a business.

- A. Assets net of liabilities ✓ **Correct answer**
- B. Liabilities net of assets
- C. Liabilities net of earning
- D. Earnings per share

A. The net worth of a business is its assets net of liabilities.

B. Liabilities net of assets is the reverse and is not the net worth.

net of earnings is not the net worth.

D. Earnings per share is not the net worth.

Question 16 Management

Gathering information from advertising campaigns and sales people could be better named as:

- A. Personal sources of information gathering
- B. Experimental sources of information gathering
- C. Commercial sources of information gathering ✓ **Correct answer**
- D. None of these

A. Personal sources are people, not advertising and salespeople as channels.

B. Experimental sources are trials, not advertising.

C. Gathering information from advertising campaigns and salespeople is commercial sources of information.

D. Wrong: commercial sources is the name.

Question 17 Management

.....focuses on the future needs of both organization and employee needs.

- A. Training and development ✓ **Correct answer**
- B. Performance management
- C. Career management
- D. None of these

A. Training and development focuses on the future needs of both the organisation and the employee.

B. Performance management reviews current performance, it is not the future-needs

C. Career management is the employee's path, not the joint future focus.

D. Wrong: training and development is the answer.

Question 18 Accounting

The working capital reaches to zero when the current ratio is:

- A. 1 ✓ **Correct answer**
- B. 2
- C. 3
- D. None of these

A. Working capital reaches zero when the current ratio is 1 (current assets equal current liabilities).

B. A current ratio of 2 leaves positive working capital.

C. A current ratio of 3 leaves positive working capital.

D. Wrong: a ratio of 1 gives zero working capital.

Question 19 Accounting

Accounting principles are generally based on

- A. Practicability ✓ **Correct answer**
- B. Subjectivity
- C. Convenience in recording
- D. None of these

A. Accounting principles are generally based on practicability.

B. They are not based on subjectivity.

not based on convenience in recording.

D. Wrong: practicability is the basis.

Question 20 Accounting

Real accounts are related to

- A. Assets ✓ **Correct answer**
- B. Expense and income
- C. Customers and creditors
- D. None of these

A. Real accounts are related to assets.

B. Expense and income accounts are nominal accounts, not real accounts.

C. Customers and creditors are personal accounts, not real accounts.

D. Wrong: assets is the answer.

Question 21 Accounting

Quick Assets includes which of the following

- A. Cash
- B. Account receivable
- C. Both a and b ✓ **Correct answer**
- D. Marketable securities

A. Cash is a quick asset, but it is only one of them.

B. Accounts receivable are quick assets, but they are only one of them.

C. Both cash and accounts receivable are quick assets, which is the comprehensive answer.

le securities are also quick assets, so D is a defensible answer too.

Note: Note: PICK-ONE: printed key B (accounts receivable alone) is incomplete — cash, accounts receivable and marketable securities are all quick assets, so both C (both A and B) and D are defensible; C is kept as the most comprehensive answer. decided by assistant under owner's 8 Nov 2026 delegation.

Question 22 Accounting

Depreciation Expense is

- A. A cash inflow
- B. A cash outflow
- C. Added to the accumulated ✓ **Correct answer**
- D. Ignored when proper cash flow statement

A. Depreciation expense is not a cash inflow.

B. It is not a cash outflow.

C. Depreciation expense is added to the accumulated depreciation.

D. It is not ignored in a cash flow statement; it is added back to profit.

Note: Note: Note: the option prints 'Added to the accumulated' for 'added to the accumulated depreciation'.

Question 23 Accounting

Double entry book-keeping was fathered by

- A. F.W Taylor
- B. Henry Fayol
- C. Lucas Pacioli ✓ **Correct answer**
- D. None of these

or founded scientific management, not double entry book-keeping.

B. Henry Fayol founded administrative management, not double entry.

C. Double entry book-keeping was fathered by Luca Pacioli.

D. Wrong: Luca Pacioli is the father.

Note: Note: Note: the option prints 'Lucas Pacioli' for 'Luca Pacioli'.

Question 24 Accounting

Partners in Pakistan can today be fixed at the following numbers

- A. 20 ✓ **Correct answer**
- B. 50
- C. 70
- D. 22

A. Partners in Pakistan can today be fixed at a maximum of 20.

B. Not 50.

C. Not 70.

D. Not 22.

Note: Note: Note: under the Partnership Act 1932 the maximum is 20 partners (10 for banking).

Question 25 Accounting

Cash budget excludes the following

- A. Non-cash items ✓ **Correct answer**
- B. Cash items
- C. Purchase on credit items

A. A cash budget excludes non-cash items.

B. It does not exclude cash items.

C. Purchases on credit are excluded as they are not cash, but non-cash items is the direct answer.

D. Credit sales are excluded as they are not cash, but non-cash items is the direct answer.

Question 26 Accounting

NGOs are legally required to

- A. Prepare accounts in a prescribed manner under theaw ✓ **Correct answer**
- B. Prepare accounts as desired by donors
- C. Submit balance sheet only
- D. Submit income source only

A. NGOs are legally required to prepare accounts in a prescribed manner under the law.

B. They are not free to prepare accounts as donors desire.

C. Submitting a balance sheet only is not the requirement.

D. Submitting an income source only is not the requirement.

Note: Note: Note: the option prints 'under theaw' for 'under the law'.

Question 27 Accounting

Conversion cost is

- A. Material Cost+ Overhead Cost
- B. Direct Labour+Material Cost
- C. Direct Labour -Material Cost

our cost+ Overhead cost ✓ **Correct answer**

A. Conversion cost is not material cost plus overhead.

B. It is not direct labour plus material cost.

C. It is not direct labour minus material cost.

D. Conversion cost is direct labour cost plus overhead cost.

Question 28 Accounting

Process Costing is relevant to

- A. Cement industry ✓ **Correct answer**
- B. Jobs order cost oriented peojects
- C. Banking industry
- D. None of these

A. Process costing is relevant to the cement industry (continuous production).

B. Job order costing suits job-oriented projects, not process costing.

C. Banking does not use process costing.

D. Wrong: the cement industry is the example.

Question 29 Accounting

A partnership, in today's Pakistan, under the current law can have the following number of lartners

- A. 50
- B. 20 ✓ **Correct answer**
- C. 100
- D. 70

ship in Pakistan cannot have 50 partners.

B. A partnership in Pakistan under the current law can have at most 20 partners.

C. Not 100.

D. Not 70.

Note: Note: Note: the stem prints 'lartners' for 'partners'; this repeats Q24 with the options shuffled.

Question 30 Management

Combination can be best described as

- A. Restructuring of Capital of a Company
- B. Reducing of Capital of a Company
- C. Amalgamation of two different types of business ✓ **Correct answer**
- D. Joint venture

A. A combination is not a restructuring of capital.

B. It is not a reducing of capital.

C. A combination is best described as the amalgamation of two different types of business.

D. A joint venture is a separate arrangement, not a combination.

Question 31 Accounting

Sources of funds can be increased by

- A. Describing selling prices ✓ **Correct answer**
- B. Increasing expenditure
- C. By opting efficient processes
- D. None of these

f funds can be increased by increasing selling prices (the option prints 'Describing' for 'Increasing').

B. Increasing expenditure reduces funds, it does not increase them.

C. Efficient processes save costs, but increasing selling prices is the direct answer here.

D. Wrong: increasing selling prices is the answer.

Note: Note: Note: no printed key; answered independently. The option prints 'Describing selling prices' and reads as 'Increasing selling prices'. decided by assistant under owner's 8 Nov 2026 delegation.

Question 32 Accounting

Books of original entry are called:

- A. Ledger
- B. Worksheet
- C. Journal ✓ **Correct answer**
- D. None of these

A. The ledger is not the book of original entry.

B. The worksheet is not the book of original entry.

C. Books of original entry are called the journal.

D. Wrong: the journal is the book of original entry.

Question 33 Accounting

For preparing balance sheet prepaid expenses are shown as part of

- A. Liability
- B. Equities
- C. Assets ✓ **Correct answer**

ne of these

A. Prepaid expenses are not a liability.

B. They are not equities.

C. Prepaid expenses are shown as assets in the balance sheet.

D. Wrong: assets is the answer.

Question 34 Accounting

Unpaid and unrecorded expenses are called

- A. Prepaid expenses
- B. Accrued expenses ✓ **Correct answer**
- C. Additional expenses
- D. None of these

A. Prepaid expenses are paid in advance, not unpaid and unrecorded.

B. Unpaid and unrecorded expenses are called accrued expenses.

C. Additional expenses is not the term.

D. Wrong: accrued expenses is the term.

Question 35 Accounting

Amount,cash,or other assets removed from business by owner is

- A. Capital
- B. Drawing ✓ **Correct answer**
- C. Assets
- D. None of these

A. Capital is what the owner puts into the business, not what is removed.

ssets removed from the business by the owner is drawings.

C. Assets generally is not the term.

D. Wrong: drawings is the term.

Question 36 Accounting

Under the diminishing balance method, depreciation amount is

- A. Payment
- B. Receipt
- C. Expenditure ✓ **Correct answer**
- D. None of these

A. Depreciation under the diminishing balance method is not a payment.

B. It is not a receipt.

C. Depreciation is an expenditure (a non-cash expense).

D. Wrong: expenditure is the answer.

Question 37 Accounting

Return on investment is computed

- A. Investment/profit ×100
- B. (profit/investment)×100 ✓ **Correct answer**
- C. (profit -dividend)/ investment ×100
- D. None of these

A. Return on investment is not investment divided by profit.

B. Return on investment is computed as profit divided by investment, times 100.

C. Profit minus dividend over investment is not the formula.

oft over investment times 100 is the formula.

Question 38 Accounting

Sugar used in a sugarcane company is

- A. Variable cost ✓ **Correct answer**
- B. Semi variable cost
- C. Fixed cost
- D. Step fixed cost

A. Sugar used in a sugarcane company is a variable cost.

B. It is not a semi-variable cost.

C. It is not a fixed cost.

D. It is not a step fixed cost.

Question 39 Accounting

An auditor is liable under the following circumstances

- A. Third party liabilities
- B. Fraud prepetrated in highly sophisticated circumstances ✓ **Correct answer**
- C. Both of above
- D. None of these

A. Third party liabilities alone are not the banks' answer for auditor liability here.

B. An auditor is liable for fraud perpetrated in highly sophisticated circumstances (the banks' answer).

C. Both is wrong, since only B is the banks' answer.

D. Wrong: B is the banks' answer.

Note: kept as the printed key; this is the auditing MCQ banks' answer for auditor liability.

Question 40 Accounting

Conversion Cost is calculated as under

- A. Labour Plus Materials
- B. Labour Plus overheads ✓ **Correct answer**
- C. Labour minus overhead
- D. None of these

A. Conversion cost is not labour plus materials.

B. Conversion cost is labour plus overheads.

C. It is not labour minus overheads.

D. Wrong: labour plus overheads is the formula.

Note: Note: Note: this repeats Q27.

Question 41 Accounting

Double Entry Book Keeping was fathered by

- A. Luca Paioli ✓ **Correct answer**
- B. Yoyiljiri
- C. Michael Hammer
- D. Ishikawa

A. Double entry book-keeping was fathered by Luca Pacioli.

B. Yoyiljiri is not the father of double entry.

C. Michael Hammer is linked with re-engineering, not double entry.

s linked with quality, not double entry.

Note: Note: Note: the option prints 'Luca Paioli' for 'Luca Pacioli'; this repeats Q23.

Question 42 Accounting

Accumulated loss of a company is shown in the balance sheet as

- A. Liability
- B. Asset ✓ **Correct answer**
- C. As foot note to balance sheet
- D. None of these

A. An accumulated loss is not shown as a liability.

B. Under the Companies Ordinance 1984 balance-sheet format, an accumulated loss is shown on the asset side.

C. It is not shown only as a footnote.

D. Wrong: asset side is the banks' answer.

Note: Note: Note: kept as the printed key; under the old 1984 Ordinance format accumulated losses appeared on the asset side (modern IFRS deducts them from equity).

Question 43 Accounting

Under the Companies Ordinance 1984, disclosure of financial information is legally required for listed companies under

- A. Schedule 6
- B. Schedule 5
- C. Schedule 4 ✓ **Correct answer**
- D. Schedule 8

A. Disclosure for listed companies is not under Schedule 6 of the Companies Ordinance

B. Not under Schedule 5.

C. Under the Companies Ordinance 1984, disclosure of financial information for listed companies is under Schedule 4.

D. Not under Schedule 8.

Question 44 Accounting

Trading loss occurs when

- A. Revenues exceeds the matching relevant costs
- B. Revenue and matching costs are equal to each other
- C. When relevant matching costs exceeds revenue ✓ **Correct answer**
- D. None of these

A. A trading loss does not occur when revenues exceed matching costs.

B. It does not occur when revenue equals matching costs.

C. A trading loss occurs when the relevant matching costs exceed revenue.

D. Wrong: costs exceeding revenue is the trading loss.

Question 45 Accounting

Accounting requirements governing NGOs are prescribed in

- A. Partnership Act 1932
- B. Cooperative Societies legislation ✓ **Correct answer**
- C. Companies Ordinance 1984
- D. None of these

A. NGO accounting requirements are not prescribed in the Partnership Act 1932.

g requirements governing NGOs are prescribed in the Cooperative Societies legislation (the banks' answer).

C. They are not prescribed in the Companies Ordinance 1984.

D. Wrong: Cooperative Societies legislation is the banks' answer.

Note: Note: Note: kept as the printed key; this is a department-specific question and B is the source bank's answer.

Question 46 Accounting

Worksheet is equivalent to

- A. Balance sheet
- B. Income statement
- C. Trial balance ✓ **Correct answer**
- D. None of these

A. A worksheet is not equivalent to a balance sheet.

B. It is not equivalent to an income statement.

C. A worksheet is equivalent to a trial balance.

D. Wrong: trial balance is the answer.

Question 47 Accounting

The following represents tangible assets and are shown in the balance sheet as

- A. People
- B. Expenses
- C. Revenue
- D. Goodwill

No answer is given for this question, and none is taught. NO CORRECT OPTION

xcluded (decided by assistant under owner's 8 Nov 2026 delegation)

A. People are not tangible assets shown in a balance sheet.

B. Expenses are not tangible assets.

C. Revenue is not a tangible asset.

D. Goodwill is an intangible asset, not a tangible one.

Question 48 Accounting

Under the rule of thumb a good current ratio is

- A. 6:1
- B. 10:1
- C. 5:1
- D. 2:1 ✓ **Correct answer**

A. A current ratio of 6:1 is not the rule-of-thumb good ratio.

B. Not 10:1.

C. Not 5:1.

D. Under the rule of thumb, a good current ratio is 2:1.

Question 49 Accounting

Pakistan follows the following budgeting system at Federal level

- A. Zero-Based Budgeting
- B. Program Budgeting
- C. Incremental/decremental budgeting ✓ **Correct answer**
- D. Responsibility Budgeting

A. Pakistan does not follow zero-based budgeting at the federal level.

t follow program budgeting.

C. Pakistan follows incremental (decremental) budgeting at the federal level.

D. It does not follow responsibility budgeting.

Question 50 Accounting

PSX is a/an..... company.

- A. Limited by shares ✓ **Correct answer**
- B. Unlimited liability
- C. Single member
- D. Limited by guarantee

A. The Pakistan Stock Exchange is a public company limited by shares.

B. It is not an unlimited liability company.

C. It is not a single member company.

D. It is not limited by guarantee now.

Note: Note: CORRECTION: printed key D (limited by guarantee) is wrong at the exam date — PSX was incorporated in 1949 as a company limited by guarantee but was re-registered on 27 August 2012 as a public company limited by shares. decided by assistant under owner's 8 Nov 2026 delegation.

Question 51 Statistics

....is a better synonym for an average.

- A. Geometric mean
- B. Harmonic mean
- C. Arithmetic mean ✓ **Correct answer**
- D. Weighted average mean

etric mean is not the better synonym for an average.

B. The harmonic mean is not the better synonym.

C. The arithmetic mean is the better synonym for an average.

D. The weighted average mean is not the better synonym.

Question 52 Management

Setting goals and devising strategies to achieve them denotes which of the management function?

- A. Controlling
- B. Leading
- C. Organizing
- D. Planning ✓ **Correct answer**

A. Setting goals and devising strategies is not controlling.

B. It is not leading.

C. It is not organizing.

D. Setting goals and devising strategies to achieve them is planning.

Question 53 Management

Marketing is an.

- A. Outside in activity ✓ **Correct answer**
- B. Inside out activity
- C. Both in and outside activity
- D. None of these

A. Marketing is an outside-in activity (it starts from the customer).

he inside-out activity, not marketing.

C. Both is wrong, since marketing is outside-in only.

D. Wrong: outside-in is the answer.

Note: Note: Note: no printed key; answered independently. decided by assistant under owner's 8 Nov 2026 delegation.

Question 54 Management

Class room lectures,seminars and workshops are examples of

- A. Non-job training
- B. On the job training
- C. Off the job training ✓ **Correct answer**
- D. None of these

A. Classroom lectures, seminars and workshops are not non-job training as such.

B. They are not on-the-job training.

C. Classroom lectures, seminars and workshops are examples of off-the-job training.

D. Wrong: off-the-job training is the answer.

Note: Note: Note: the stem prints 'Class room' for 'Classroom'.

Question 55 Management

Selling is different from marketing, as:

- A. Selling is outside in activity
- B. Selling is inside out activity ✓ **Correct answer**
- C. Marketing is inside out activity
- D. All of these

not an outside-in activity.

B. Selling is an inside-out activity (it starts from the product).

C. Marketing is not inside-out; it is outside-in.

D. All of these is wrong, since only B is true.

Note: Note: CORRECTION: printed key A (selling is outside-in) is wrong — selling is inside-out and marketing is outside-in; that is the classic distinction. decided by assistant under owner's 8 Nov 2026 delegation.

Question 56 Management

Herzberg's Motivation two factor theory covers,factors named....and .....

- A. Hygiene and motivator factors ✓ **Correct answer**
- B. Hygiene and esteem factors
- C. Motivators and esteem factors
- D. None of these

A. Herzberg's two-factor theory covers hygiene and motivator factors.

B. It does not cover hygiene and esteem factors.

C. It does not cover motivators and esteem factors.

D. Wrong: hygiene and motivator factors is the pair.

Question 57 Accounting

The ownership of central bank of a country may belongs to:

- A. Government
- B. Private ownership
- C. Both a and b ✓ **Correct answer**
- D. None of these

bank may be owned by the government.

B. A central bank may also be privately owned (for example, the US Federal Reserve and the Swiss National Bank have private shareholders).

C. Both forms of ownership exist, so Both a and b is correct.

D. Wrong: both is the answer.

Note: Note: CORRECTION: printed key A (government only) is wrong — the question asks where ownership 'may' belong, and central banks exist in both government-owned and privately-owned forms. decided by assistant under owner's 8 Nov 2026 delegation.

Question 58 Management

....related personality factors deals with one's ability to manage emotions.

- A. Emotional Intelligence ✓ **Correct answer**
- B. Consciousness
- C. Neuroticism
- D. Openness to experience

A. Emotional intelligence is the personality factor dealing with managing one's emotions.

B. Conscientiousness is not the emotion-management factor.

C. Neuroticism is emotional instability, not emotion management.

D. Openness to experience is not the emotion-management factor.

Note: Note: Note: the option prints 'Consciousness' for 'conscientiousness'.

Question 59 Accounting

....is a form of partnership where a partner is liable for amount of capital invested in business.

cial partnership

- B. General partnership
- C. Limited partnership ✓ **Correct answer**
- D. None of these

A. A special partnership is not the limited-liability form.

B. A general partnership makes partners fully liable.

C. A limited partnership is the form where a partner is liable only for the capital invested.

D. Wrong: limited partnership is the form.

Question 60 Current Affairs

Who is the current President of Cuba?(5Times in Exams 2009,2017,2019,2020,2019LHC)

- A. Fidal Castro
- B. Hugo Chavez
- C. Miguel Diaz Canel ✓ **Correct answer**
- D. None of these

A. Fidel Castro was not the President of Cuba at the exam date.

B. Hugo Chavez was President of Venezuela, not Cuba.

C. Miguel Diaz-Canel was the President of Cuba at the exam date (2020).

D. Wrong: Diaz-Canel held the office.

Note: Note: Note: judged by the exam date (2020); the stem prints 'Fidal Castro' for 'Fidel Castro'.

Question 61 General Science

What is the harm from the depletion of Earth's Ozone Layer?

average operation of the Earth's surface will increase gradually

- B. The oxygen content of the atmosphere will decrease
- C. Increased amount of UV rays will reach Earth's surface ✓ **Correct answer**
- D. Sea levels will rise as the polar ice caps will gradually melt

A. Ozone depletion does not increase the average temperature of the Earth's surface as its main harm.

B. It does not decrease the oxygen content of the atmosphere.

C. Ozone depletion lets an increased amount of UV rays reach the Earth's surface.

D. Sea-level rise is a harm of global warming, not the main harm of ozone depletion.

Note: Note: Note: the option prints 'average operation' for 'average temperature'.

Question 62 Geography

The United States of America at present is a Federation consisting of:

- A. 45 states
- B. 50 states ✓ **Correct answer**
- C. 52 states
- D. 55 states

A. The USA does not consist of 45 states.

B. The USA is a federation of 50 states.

C. Not 52 states.

D. Not 55 states.

Question 63 General Science

The compound used in anti-Malaria drugs is:

oroquine ✓ **Correct answer**

- B. Aspirin
- C. Neoprene
- D. Isoprene

A. Chloroquine is the compound used in anti-malaria drugs.

B. Aspirin is a painkiller, not an anti-malarial.

C. Neoprene is a synthetic rubber, not an anti-malarial.

D. Isoprene is a chemical building block, not an anti-malarial.

Note: Note: Note: the stem prints 'anti-Malaria' for 'anti-malaria'.

Question 64 General Science

Tonsils in humans are located in which part of the body?

- A. Stomach
- B. Nervous System
- C. Throat ✓ **Correct answer**
- D. Brain

A. Tonsils are not in the stomach.

B. They are not in the nervous system.

C. Tonsils in humans are located in the throat.

D. They are not in the brain.

Question 65 General Science

"Leukemia" is a disease of the:

- A. Lungs

od ✓ Correct answer

- C. Skin
- D. Nerves

A. Leukemia is not a disease of the lungs.

B. Leukemia is a disease of the blood.

C. It is not a disease of the skin.

D. It is not a disease of the nerves.

Note: Note: Note: the stem prints 'Leukemia' with a quotation mark; leukemia is cancer of the blood-forming tissues.

Question 66 Geography

The capital of 'Somalia' is:

- A. Kampala
- B. Maputo
- C. Asmara
- D. Mogadishu ✓ **Correct answer**

A. Kampala is the capital of Uganda, not Somalia.

B. Maputo is the capital of Mozambique, not Somalia.

C. Asmara is the capital of Eritrea, not Somalia.

D. Mogadishu is the capital of Somalia.

Question 67 History

Who was appointed as the first President of All India Muslim League?

- A. Nawab Salim Ullah

- C. Nawab Mohsin-ul-Mulk
- D. Sir Agha khan ✓ **Correct answer**

A. Nawab Salimullah was not the first president of the Muslim League.

B. Nawab Waqar-ul-Mulk was not the first president.

C. Nawab Mohsin-ul-Mulk was not the first president.

D. Sir Agha Khan (Aga Khan III) was appointed the first president of the All India Muslim League.

Note: Note: Note: the stem prints 'Who was appointed as the first President' — Aga Khan III was the first president (1906).

Question 68 General Knowledge

Who is a Polymath?

- A. Mathematician
- B. Astronomer
- C. Inventor of Tools
- D. Expert of many subjects ✓ **Correct answer**

A. A polymath is not only a mathematician.

B. A polymath is not only an astronomer.

C. A polymath is not only an inventor of tools.

D. A polymath is an expert of many subjects.

Question 69 Islamic Studies

Which Surah of the Holy Quran is called Umm-ul-Kitab?

- B. Surah Rehman
- C. Surah Baqarah
- D. Surah Fateha ✓ **Correct answer**

A. Surah Yaseen is not called Umm-ul-Kitab.

B. Surah Rehman is not called Umm-ul-Kitab.

C. Surah Baqarah is not called Umm-ul-Kitab.

D. Surah Fateha is called Umm-ul-Kitab.

Question 70 Islamic Studies

Hazrat Muhammad SAW gave the key of Baitullah permanently to:

- A. Hazrat Usman Bin Talha ✓ **Correct answer**
- B. Hazrat Abdullah Bin Amir
- C. Hazrat Hanzia Bin Abi Amir
- D. Hazrat Khalid Bin Waleed

A. The Holy Prophet gave the key of the Baitullah permanently to Hazrat Usman bin Talha.

B. Hazrat Abdullah bin Amir was not the recipient.

C. Hazrat Hanzala bin Abi Amir was not the recipient.

D. Hazrat Khalid bin Waleed was not the recipient.

Note: Note: Note: the stem prints 'Baitullah' and 'Hanzia' for 'Hanzala'.

Question 71 Islamic Studies

Hazrat Muhammad SAW went to Syria with Hazrat Abu Talib at the age of:

- A. 12 years ✓ **Correct answer**

- C. 18 years
- D. None of these

A. The Holy Prophet went to Syria with Hazrat Abu Talib at the age of 12 years.

B. Not 15 years.

C. Not 18 years.

D. Wrong: 12 years is the age.

Question 72 English

What is the meaning of the expression "En route"?

- A. On the way ✓ **Correct answer**
- B. By the way
- C. Difficult route
- D. Familiar route

A. En route means on the way.

B. By the way is a different expression.

C. Difficult route is not the meaning.

D. Familiar route is not the meaning.

Question 73 English

Antonym of "Static" is:

- A. Monotonous
- B. Undeviating
- C. Mobile ✓ **Correct answer**
- D. Constant

ous is not the antonym of static.

B. Undeviating is close to static, not its antonym.

C. The antonym of static is mobile.

D. Constant is a synonym of static, not its antonym.

Question 74 English

Complete the proverb: "There is no place like.....".

- A. Home ✓ **Correct answer**
- B. House
- C. Heaven
- D. A forest

A. There is no place like home is the proverb.

B. House is not the word in the proverb.

C. Heaven is not the word.

D. A forest is not the word.

Question 75 English

Fill in the blank:The Romans triumphed....the Greeks.

- A. On
- B. At
- C. Over ✓ **Correct answer**
- D. Upon

A. The Romans triumphed on the Greeks is wrong.

B. Triumphed at is wrong.

ns triumphed over the Greeks is correct.

D. Triumphed upon is wrong.

Question 76 Geography

Which city of Pakistan is called the "City of Saints"?

- A. Lahore
- B. Multan ✓ **Correct answer**
- C. Faisalabad
- D. Quetta

A. Lahore is not called the City of Saints.

B. Multan is called the City of Saints.

C. Faisalabad is not called the City of Saints.

D. Quetta is not called the City of Saints.

Question 77 Sports

The first Pakistan National Marathon Race was organized at:

- A. Islamabad ✓ **Correct answer**
- B. Karachi
- C. Lahore
- D. None of these

A. The first Pakistan National Marathon Race was organized at Islamabad.

B. It was not organized at Karachi.

C. It was not organized at Lahore.

D. Wrong: Islamabad is the banks' answer.

Note: kept as the printed key; this is a department-specific sports item and Islamabad is the source bank's answer.

Question 78 Computer

In MS Excel 2016, mainly..... types of 'Page Orientation' are available.

- A. 2 ✓ **Correct answer**
- B. 3
- C. 4
- D. None of these

A. In MS Excel 2016 there are mainly 2 types of page orientation (portrait and landscape).

B. Not 3.

C. Not 4.

D. Wrong: 2 is the number.

Question 79 Computer

An email can't be sent without:

- A. Subject
- B. Attachment
- C. Receiver's Email address ✓ **Correct answer**
- D. Message

A. An email can be sent without a subject.

B. It can be sent without an attachment.

C. An email cannot be sent without the receiver's email address.

D. It can be sent without a message body.

80 Computer

In Medical field computers are used in:

- A. Laboratories
- B. Patient Scanning
- C. Monitoring and Pharmacy
- D. All of these ✓ **Correct answer**

A. In the medical field computers are used in laboratories.

B. They are used in patient scanning.

C. They are used in monitoring and pharmacy.

D. All three are uses, so All of these is correct.

Note: Note: Note: no printed key; answered independently. decided by assistant under owner's 8 Nov 2026 delegation.

Question 81 Computer

The process of transferring files from the internet to your computer is called:

- A. Downloading ✓ **Correct answer**
- B. Uploading
- C. Forwarding
- D. FTP

A. Transferring files from the internet to your computer is downloading.

B. Uploading is the reverse direction.

C. Forwarding is sending on, not downloading.

D. FTP is a protocol, not the process name.

82 Mathematics

Complete the series 1,6,13,22,33,.....

- A. 44
- B. 45
- C. 46 ✓ **Correct answer**
- D. 47

A. The differences grow by two (5, 7, 9, 11), so 33+13=46, not 44.

B. Not 45.

C. 1, 6, 13, 22, 33, 46 is the series.

D. Not 47.

Note: Note: Note: worked: differences 5, 7, 9, 11, 13.

Question 83 Mathematics

If x=3 then x^3=?

- A. 6
- B. 9
- C. 27 ✓ **Correct answer**
- D. 81

A. 3 cubed is not 6.

B. It is not 9.

C. If x=3 then x cubed is 27.

D. 81 is 3 to the fourth, not 3 cubed.

84 Mathematics

Complete the series 1,0,3,2,5,4,....

- A. 9
- B. 8
- C. 7 ✓ **Correct answer**
- D. 10

A. The series pairs (1,0), (3,2), (5,4), so the next pair is (7,6), giving 7, not 9.

B. Not 8.

C. 7 is the next term.

D. Not 10.

Question 85 Mathematics

Ali is twice as old as his youngest brother if the difference between their ages is 15 years. How old is his youngest brother?

- A. 10
- B. 15 ✓ **Correct answer**
- C. 20
- D. 25

A. If Ali is twice his brother's age and the difference is 15, the brother is 15, not 10.

B. The youngest brother is 15 years old.

C. Not 20.

D. Not 25.

Note: Note: Note: worked: Ali is 2x and Ali minus x is 15, so x is 15.

86 Computer

Microsoft Windows is the great invention of:

- A. Charles Ranlett Flint
- B. Paul Allen
- C. Bill Gates
- D. Both b and c ✓ **Correct answer**

A. Charles Ranlett Flint did not invent Microsoft Windows.

B. Paul Allen co-founded Microsoft, but Windows was not his invention alone.

C. Bill Gates co-founded Microsoft, but Windows was not his invention alone.

D. Microsoft Windows is the work of Microsoft, founded by both Paul Allen and Bill Gates.

Note: Note: Note: no printed key; answered independently. Windows was developed by Microsoft, co-founded by Allen and Gates. decided by assistant under owner's 8 Nov 2026 delegation.

Question 87 General Knowledge

Who was the first woman to travel into space?

- A. Sally ride
- B. Valentina Tereshkova ✓ **Correct answer**
- C. Sventiana Savitskaya
- D. Eileen Collins

A. Sally Ride was the first American woman in space, not the first woman.

B. Valentina Tereshkova was the first woman to travel into space (1963).

C. Svetlana Savitskaya was the second woman in space, not the first.

D. Eileen Collins was not the first woman in space.

Note: the option prints 'Svetlana Savitskaya' for 'Svetlana Savitskaya'.

Question 88 Geography

"Genoa" is a seaport of:

- A. Switzerland
- B. Sweden
- C. France
- D. Italy ✓ **Correct answer**

A. Genoa is not a seaport of Switzerland.

B. It is not a seaport of Sweden.

C. It is not a seaport of France.

D. Genoa is a seaport of Italy.

Question 89 Geography

Silicon valley is situated of:

- A. New York, USA
- B. California USA ✓ **Correct answer**
- C. Boston USA
- D. Oxford, UK

A. Silicon Valley is not in New York.

B. Silicon Valley is in California, USA.

C. It is not in Boston.

D. It is not in Oxford, UK.

90 Geography

Which of the following country is not part of south Asia?

- A. Nepal
- B. Bhutan
- C. Sri Lanka
- D. Brunei Darussalam ✓ **Correct answer**

A. Nepal is part of South Asia.

B. Bhutan is part of South Asia.

C. Sri Lanka is part of South Asia.

D. Brunei Darussalam is not part of South Asia (it is in South East Asia).

Question 91 Geography

....is the longest river of Balochistan province.

- A. Nihing
- B. Kech
- C. Hingol ✓ **Correct answer**
- D. Dasht

A. Nihing is not the longest river of Balochistan.

B. Kech is not the longest river of Balochistan.

C. The Hingol is the longest river of Balochistan province.

D. Dasht is not the longest river of Balochistan.

Question 92 Geography

A famous city of Burman is:

- B. Bangkok
- C. Dhaka
- D. Rangoon ✓ **Correct answer**

A. Agra is not a city of Burma.

B. Bangkok is in Thailand, not Burma.

C. Dhaka is in Bangladesh, not Burma.

D. Rangoon is a famous city of Burma.

Note: Note: Note: the stem prints 'Burman' for 'Burma'.

Question 93 General Knowledge

Railway, Vehicles and aeroplanes are called:

- A. Means of Communication
- B. Means of transport ✓ **Correct answer**
- C. Means of trade
- D. Means of Industrial development

A. Railways, vehicles and aeroplanes are not means of communication.

B. Railways, vehicles and aeroplanes are means of transport.

C. They are not means of trade.

D. They are not means of industrial development.

Note: Note: CORRECTION: printed key A (means of communication) is wrong — railways, vehicles and aeroplanes carry people and goods, so they are means of transport; communication is by post, telephone and the internet. decided by assistant under owner's 8 Nov 2026 delegation.

94 Pakistan Studies

Civilian Martial Law with President Z.A.Bhutto at the helm of affairs came to an end on:

- A. April 2,1972
- B. April 21,1972 ✓ **Correct answer**
- C. Aug 14,1973
- D. Aug 15,1973

A. Bhutto's civilian martial law did not end on 2 April 1972.

B. Civilian martial law under Z. A. Bhutto ended on 21 April 1972.

C. It did not end on 14 August 1973.

D. It did not end on 15 August 1973.

Note: Note: Note: the stem prints 'Z.A.Bhutto' for 'Z. A. Bhutto'.

Question 95 Islamic Studies

Hazrat Shah Wali Ullah, a great religious scholar, was born during the reign of which Mughal emperor?

- A. Akbar
- B. Shahjahan
- C. Aurangzeb ✓ **Correct answer**
- D. None of these

A. Shah Waliullah was not born during Akbar's reign.

B. He was not born during Shahjahan's reign.

C. Shah Waliullah was born in 1703, during Aurangzeb's reign.

D. Wrong: Aurangzeb is the emperor.

96 Urdu

"لیت و لعل کرنا" سے کیا مراد ہے؟

- A. برا بھلا کہنا
- B. شیخی مارنا
- **Correct answer** ✓ C. ٹال مٹول کرنا
- D. ان میں سے کوئی نہیں

A. Lait-o-laal karna does not mean to abuse.

B. It does not mean to boast.

C. Lait-o-laal karna means to delay and evade (taal-matol karna).

D. Wrong: taal-matol is the meaning.

Question 97 Urdu

"آتش کدہ" کس مشہور شاعر کا مجموعہ کلام ہے؟

- A. علامہ اقبال
- **Correct answer** ✓ B. مرزا غالب
- C. الطاف حسین حالی
- D. ڈاکٹر محمد دین تاثیر

A. Aatish Kada is not a collection of Allama Iqbal.

B. Aatish Kada is the collection of Mirza Ghalib.

C. It is not a collection of Altaf Hussain Hali.

D. It is not a collection of Dr Muhammad Din Taseer.

98 Urdu

بس کہ دشوار ہے ہر کام کا آساں ہونا آدمی کو بھی میسر نہیں انساں ہونا درج زیل شعر کس کا ہے؟

A. علامہ اقبال

B. الطاف حسین حالی

Correct answer ✓ C. اسداللہ خان غالب

D. فیض احمد فیض

A. The verse is not by Allama Iqbal.

B. It is not by Altaf Hussain Hali.

C. The verse 'Basa ke dushwar hai har kaam ka aasan hona' is by Asadullah Khan Ghalib.

D. It is not by Faiz Ahmed Faiz.

Question 99 Urdu

اردو افسانہ "گڈریا" کس کی تخلیق ہے؟

A. پریم چند

B. غلام عباس

Correct answer ✓ C. اشفاق احمد

D. احمد ندیم

A. Gadaria is not by Prem Chand.

B. It is not by Ghulam Abbas.

C. The Urdu short story Gadaria is by Ashfaq Ahmed.

D. It is not by Ahmed Nadeem Qasmi.

Note: the option prints 'Gadaria' for 'Gadariya'; the story is Ashfaq Ahmed's 'Gadariya'.

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