Accounts Officer (BPS-17), Health Department, Government of Sindh — 2025 · Solved Past Paper

Body: Sindh Public Service Commission (SPSC) · **Post:** Accounts Officer (BPS-17), Health Department, Government of Sindh · **Year:** 2025 · **Questions:** 50 in the original paper — **50 solved and verified**, none excluded · **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 2025 sitting.

Source note: testpointpk reproduction, 'SPSC Accounts Officer Solved Past Paper dated 24-05-2025' (50 stems, each with 4 options and a printed key; paginated 5 x 10; direct-curl raw HTML). Q17 carries 5 options (A-E) and Q33 only 3, as printed — both recorded as filed. Second source (official): SPSC's own answer key for exactly this post and date — it confirms identity, grade BPS-17, 1-hour duration and true total 50, but its letters cannot be mapped onto this reproduction's shuffled numbering, so every answer was verified independently against standard references instead. All 50 printed keys agree with the independently verified answers; no printed key was corrected. Answers verified independently against reference facts, worked derivations and standard textbook rules, never from the printed key alone.

Question 1

Who Presented Lahore Resolution (Pakistan Resolution) on 23rd March, 1940 at Minto Park?

ma iqbal

- B. A.K Fazlul-Haq ✓ **Correct answer**
- C. Quaid-e-Azam Muhammad Ali Jinnah
- D. Liaquat Ali Khan

Question 2

If I ___ rich, I would travel the world.

- A. Was
- B. Were ✓ **Correct answer**
- C. Have
- D. None of these

Question 3

Which is the National Tree of Pakistan?

- A. Deodar ✓ **Correct answer**
- B. Neem
- C. Peepul
- D. None of these

Question 4

Who was the first honorable Chief Justice of Pakistan?

- A. Justice Abdul Rashid ✓ **Correct answer**
- B. Justice Muhammad Munir
- C. Justice Muhammad Shahabuddin
- D. Justice A.R. Cornelius

"Jinnah of Pakistan" written by?

- A. Stanly Wolpert ✓ **Correct answer**
- B. Hector Bolitho
- C. Philip Hitti
- D. None of these

Question 6

When was simla agreement signed?

- A. 2 July 1971
- B. 2 July 1972 ✓ **Correct answer**
- C. 2 July 1973
- D. 2 July 1974

Question 7

On balance sheet, accruals, notes payable, and account payable are listed under which category?

- A. Noncurrent Liabilities
- B. Current Liabilities ✓ **Correct answer**
- C. Accumulated Liabilities
- D. None of these

Question 8

The Synonym of Contingent is?

- A. Rejected
- B. Conditional ✓ **Correct answer**
- C. Argued

Question 9

Real Accounts record _____?

- A. Dealings in commodities ✓ **Correct answer**
- B. Dealings with creditors or debtors
- C. Gains and losses
- D. None of these

Question 10

To determine the price of preferred stock _____?

- A. Divide the dividend amount by the rate of return ✓ **Correct answer**
- B. Divide the dividend amount by the rate of return minus the growth rate
- C. Divide the dividend amount by the growth rate
- D. None of these

Question 11

Which of the following is true?

- A. Retained Earnings are costlier than External Equity
- B. Retained Earnings are cheaper than External Equity ✓ **Correct answer**
- C. Equity Retained earnings are cost-free
- D. None of these

Question 12

Financial securities which can be changed into cash at their book value price are categorized as _____?

- A. Long-term Investments

rt-term investments

- C. Cash Equivalents ✓ **Correct answer**
- D. None of these

Question 13

Which of the following is an example of an agricultural price support program?

- A. Equilibrium pricing
- B. A price ceiling
- C. A price floor ✓ **Correct answer**
- D. None of the above

Question 14

Choose the correct sentence:

- A. She don’t like coffee
- B. She doesn’t likes coffee
- C. She doesn’t like coffee ✓ **Correct answer**
- D. None of these

Question 15

The owner of the debenture is qualified for _____?

- A. Fixed dividend
- B. Fixed-rate interest ✓ **Correct answer**
- C. Firm’s Profits share
- D. None of these

Question 16

Which is the biggest ship breaking company in Pakistan?

lani ✓ **Correct answer**

- B. Kiamari
- C. Pasni
- D. None of these

Question 17

Which of the following are tools of management accounting?

- A. Standard costing
- B. Decision accounting
- C. Budgetary control
- D. Human Resources Accounting
- E. A, B and C ✓ **Correct answer**

Question 18

If it is required to maintain fixed capitals then the partners' shares of profits must be _____?

- A. Credited to partners' current accounts ✓ **Correct answer**
- B. Credited to capital accounts
- C. Debited to capital accounts
- D. None of these

Question 19

Trial balance is used to check the accuracy of _____?

- A. Income statements balances
- B. Balance sheet balances
- C. Ledger account balances ✓ **Correct answer**
- D. None of these

20

In Journal, business-transaction is recorded _____?

- A. Once in a month
- B. Same day ✓ **Correct answer**
- C. Next day
- D. None of these

Question 21

The Antonym of CONFUSE is?

- A. Perplex
- B. bemuse
- C. Lucid ✓ **Correct answer**
- D. None of these

Question 22

What does the bowed-out shape of the production possibilities curve illustrate?

- A. The demand is relatively elastic
- B. Law of increasing opportunity cost ✓ **Correct answer**
- C. The production is inefficient
- D. None of these

Question 23

The Prime Minister "declassified" the government document. What does this imply?

- A. Released ✓ **Correct answer**
- B. Segregated
- C. Formed
- D. None of these

If we take goods for own use we should _____?

- A. Debit Purchases Account; Credit Drawings Account
- B. Debit Drawings Account; Credit Purchases Account ✓ **Correct answer**
- C. Debit Drawings Account; Credit Stock Account
- D. None of these

Question 25

Which sentence is in the past perfect tense?

- A. She goes to the market
- B. She will go to the market
- C. She had gone to the market ✓ **Correct answer**
- D. None of these

Question 26

Debentures indicate the _____?

- A. Long-term Borrowings of a Company ✓ **Correct answer**
- B. Short-term Borrowings of a Company
- C. Directors' shares in a company
- D. None of these

Question 27

Change the following sentence into Direct Speech: I asked him where he would stay.

- A. I said to him "Where will I stay?"
- B. I said to him "Where you will stay?"
- C. I asked him "Where will you stay?" ✓ **Correct answer**
- D. None of these

In a balance sheet, the total of common stock and retained earnings are denoted as _____?

- A. Common Perpetuity
- B. Common Equity ✓ **Correct answer**
- C. Due Equity
- D. None of these

Question 29

After independence, which was the first Organization Pakistan joined?

- A. UNO
- B. FAO ✓ **Correct answer**
- C. UNESCO
- D. UNHCR

Question 30

Retained earnings are _____?

- A. Similar to cash in a bank
- B. Not important at the time of determining dividends
- C. Also known as cumulative earnings of the company after paying the dividends ✓ **Correct answer**
- D. None of these

Question 31

Debenture holders are _____?

- A. Owners of the Company
- B. Debtors of the Company

ditors of the Company ✓ **Correct answer**

- D. None of these

Question 32

Bill of Exchange when drawn requires _____?

- A. Acceptance ✓ **Correct answer**
- B. Noting
- C. Discounting
- D. None of the above

Question 33

Copyrights, Patents and Trademarks are examples of _____?

- A. Investments Current assets
- B. Intangible assets ✓ **Correct answer**
- C. None of these

Question 34

Which sentence correctly uses the subjunctive mood?

- A. If I am you, I would take the job.
- B. If I was you, I would take the job.
- C. If I were you, I would take the job. ✓ **Correct answer**
- D. None of these

Question 35

What is used in preparing trial balance?

- A. General Journal
- B. Balance Sheet

ger Accounts ✓ **Correct answer**

- D. None of these

Question 36

In management accounting, an emphasis and focus must be _____?

- A. Bank oriented
- B. Past oriented
- C. Future oriented ✓ **Correct answer**
- D. None of these

Question 37

Which is the second longest river of Pakistan?

- A. Indus River
- B. Chenab River
- C. Sutlej River ✓ **Correct answer**
- D. Jhelum River

Question 38

Which of the following is the relation that the law of demand defines?

- A. Price and quantity of a commodity ✓ **Correct answer**
- B. Income and quantity demanded
- C. Income and price of a commodity
- D. None of these

Question 39

What do you mean by Gross National Product?

- A. The total value of goods and services produced in the country and net factor

e from abroad ✓ **Correct answer**

- B. The total value of goods and services produced in the country
- C. The total value of all the transactions in the country
- D. None of these

Question 40

Change the following sentence into Indirect Speech: He said, “What a teacher you are!”

- A. He exclaimed with surprise that he had a great teacher
- B. He exclaimed with surprise that he is a great teacher
- C. He exclaimed with surprise that he was a great teacher ✓ **Correct answer**
- D. None of these

Question 41

Long term assets without any physical existence but, possessing a value are called _____?

- A. Investments
- B. Intangible assets ✓ **Correct answer**
- C. Fixed assets
- D. None of these

Question 42

Which Pakistani scientist developed the first indigenous satellite, Badr-1?

- A. Dr. Salim Mehmud ✓ **Correct answer**
- B. Dr. Samre Mubarakmand
- C. Dr. Atta-ur-Rahman
- D. None of these

Sales invoices are first entered in _____?

- A. The Sales Journal ✓ **Correct answer**
- B. The Cash Book
- C. The Purchases Journal
- D. None of these

Question 44

A picture in water color on wall is called?

- A. Epitaph
- B. Fresco ✓ **Correct answer**
- C. Epicure
- D. None of these

Question 45

What do you mean by the demand of a commodity?

- A. Quantity that consumers are able and willing to buy various prices during any particular period of time ✓ **Correct answer**
- B. Quantity demanded of that commodity
- C. Desire for the commodity
- D. None of these

Question 46

How many persons with Pakistani origin have been awarded the Nobel Prize till to date?

- A. 2 ✓ **Correct answer**
- B. 3
- C. 5

Question 47

Which of the following account with normal balance is shown at the debit side of a trial balance?

- A. Cash account ✓ **Correct answer**
- B. Creditors account
- C. Rent income account
- D. None of these

Question 48

In order to find out the value of the closing stock during the end of the financial year we _____?

- A. Look in the stock account
- B. Do this by stock taking ✓ **Correct answer**
- C. Deduct the cost of goods sold from sales
- D. None of these

Question 49

The valuation of the financial asset is based on determining _____?

- A. What the corporation is paying to attract preferred shareholders
- B. The present value of future cash flow ✓ **Correct answer**
- C. The current yield to maturity on long term corporate bonds
- D. None of these

Question 50

An accounting approach, in which the expected benefits exceed the expected cost is

- A. Accounting approach
- B. Cost-benefit approach ✓ **Correct answer**
- C. Benefit approach
- D. None of these

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