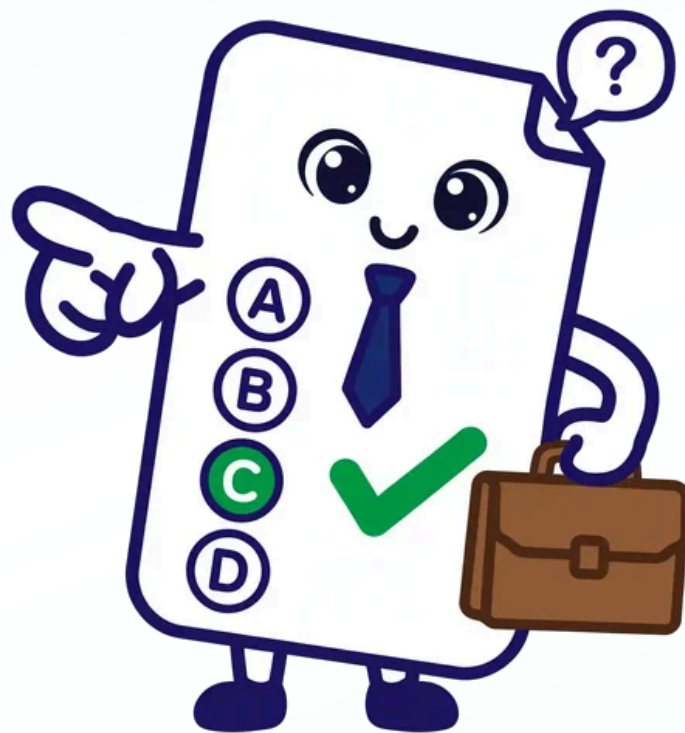




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Federal Board of Revenue Test Preparation Book 2026

A full model paper in the real FBR pattern, with answer key



100 MCQs

Real FBR subject split

Answer key + online explanations

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2. Mark yourself with the answer key at the back.
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What is in this book

100 MCQs across one paper, each drawn in the same subject split as the real FBR paper:

- English: 20 MCQs per paper
- Accounting: 25 MCQs per paper
- Economics: 15 MCQs per paper
- General Knowledge: 15 MCQs per paper
- Mathematics: 15 MCQs per paper
- Computer Science and IT: 10 MCQs per paper



MODEL PAPER 1 OF 1

Federal Board of Revenue Test

100 MCQs · 120 minutes · answer key at the back



English

20 MCQs

1. Maria _ that she could not attend classes next week.

- (A) Told his professors
- (B) Said her professors
- (C) Told her professors
- (D) Is telling her professors

2. The building with numerous arhes looked _ in the midnight.

- (A) Brightly
- (B) Splendidly
- (C) mysteriously
- (D) magnificent

3. Select the NEAREST CORRECT MEANING of the given word: HEINOUS

- (A) Heroic
- (B) Humorous
- (C) Odious
- (D) Hone

4. 'If I were you, I would not disrespect my teacher just for asking me to rewrite the assignment.'
The implied meaning of the sentence is

- (A) I am extraordinarily respectful to my teachers.
- (B) My teachers are more respectable than yours.
- (C) Teachers should demand respect.
- (D) I advise you not to be disrespectful to your teachers.

5. Select the best pair of words to complete the sentences. Every Saturday, Oscar likes _ go skiing in the mountains. Allie likes skiing, _.

- (A) to, too
- (B) too, to
- (C) two, to
- (D) too, two

6. The south has a hot, dry climate, whereas the north has a milder, wetter climate. This sentence contains a transitional device of:

- (A) Cohesion
- (B) Summary
- (C) Contrast
- (D) Addition

7. 'Break the ice' Implies:

- (A) Walk on thin ice
- (B) Swallow ice-cubes
- (C) Chisel an ice-block
- (D) To make a beginning

8. Read the passage and answer the question given at the end. For my 25th birthday, my uncle gave me a gift and to go skydiving at a special place near Miami. I was happy because I wanted to do something wild. On the day of my jump, I could not take breakfast because of the nerves. Before I knew the danger involved in it, I was on the plane with a parachute on my back. After the fall, I could feel adrenaline running through me. Then the parachute opened, and I was floating freely like a bird. Those wonderful moments helped me to realize that I am the kind of person who can take risks in life. The author learns from the experience of skydiving that:

- (A) Skydiving is dangerous
- (B) Miami is a good place for skydiving
- (C) He is capable of doing risky things in life
- (D) Skydiving made him so nervous that he could not take breakfast in the morning

9. Choose the correct spelling:

- (A) Entripreneur
- (B) Enterpreneur
- (C) Entrepreneur
- (D) Entreprineur

10. Identify the sentence with correct subject-verb agreement:

- (A) The team plays well together.
- (B) The team play well together.
- (C) The team playing well together.
- (D) The team is play well together.

11. Select the NEAREST CORRECT MEANING of the given word. PERPETUATE

- (A) Skulk
- (B) Deviate
- (C) Eternize
- (D) Perish

12. Identify the sentence with no spelling error:

- (A) Imtiaz invited me on a dinner party at restaurant.
- (B) Imtiaz invited me on a diner party at restaurant.
- (C) Imtiaz invited me on a dinner party at resturant.
- (D) Imtiaz invited me on a dinnar party at restaurent.

13. I _ English for five years.

- (A) Study
- (B) Am Studying
- (C) Have been Studying
- (D) Studies

14. Select the NEAREST CORRECT MEANING of the given word: PARADOX

- (A) Anomaly
- (B) Prototype
- (C) Steward
- (D) Fashion

15. In each of the following question, four alternative sentences are given. Choose the CORRECT one and fill the Circle corresponding to that letter in the MCQ Responses Form.

- (A) As she said the computer was programmed by Mona.
- (B) Just like she said the computer was programmed by Mona.
- (C) As like she said the computer was programmed by Mona.
- (D) Just like she had she said the computer was programmed by Mona.

16. Choose the correct option:

- (A) Please bring litre of milk from nearest milk shop
- (B) Please bring a litre of milk from the nearest milk shop
- (C) Please bring a litre of milk from nearest milk shop
- (D) Please bring the litre of milk from the nearest milk shop

17. 'Get a hold of oneself' implies:

- (A) To start running
- (B) To catch a thief
- (C) To become calm
- (D) To feel exhausted

18. Spot the error. The child was fully dressed and sitting in her father's lap near the kitchen table.

- (A) Fully
- (B) Sitting in
- (C) Kitchen table
- (D) No error

19. The manager accepted the cashier's _____ for coming late.

- (A) expalanation
- (B) explanation
- (C) explnasion
- (D) explanation

20. Which one is an interjection?

- (A) How
- (B) Hurrah
- (C) Go
- (D) Otherwise



Accounting

25 MCQs

21. On the admission of a new partner, a credit balance in the Revaluation Account is transferred to the old partners in which ratio?

- (A) New profit-sharing ratio
- (B) Old profit-sharing ratio
- (C) Sacrificing ratio of new partner
- (D) Capital ratio after admission

22. Postage stamps on hand are considered as _____?

- (A) Bank
- (B) Prepaid expenses
- (C) Accounts receivable
- (D) Creditor

23. If a business completely omits a transaction from its books, what is the usual effect on the trial balance?

- ☐ A The trial balance may still agree
- ☐ B The trial balance must show a debit excess
- ☐ C The trial balance must show a credit excess
- ☐ D The cash account must become overdrawn

24. Which information is especially necessary when using the capital comparison method to determine profit?

- ☐ A Opening and closing net capital
- ☐ B Only the closing cash balance
- ☐ C Only the year's credit purchases
- ☐ D Only the owner's personal expenses

25. In auditing, what does the appropriateness of audit evidence primarily refer to?

- ☐ A The quantity of evidence collected
- ☐ B The relevance and reliability of evidence
- ☐ C The cost of obtaining the evidence
- ☐ D The time spent examining the evidence

26. Under IAS 37, a provision is generally not recognized for expected future operating losses because they:

- ☐ A Are always paid in cash
- ☐ B Do not create a present obligation
- ☐ C Are recorded as capital assets
- ☐ D Must be approved by auditors

27. Which item is normally presented under current liabilities in a sole trader's statement of financial position?

- ☐ A Trade receivables
- ☐ B Bank overdraft
- ☐ C Prepaid insurance
- ☐ D Office equipment

28. Under IAS 2, the standard cost technique may be used to measure inventory when it:

- ☐ A Always produces a value below actual cost
- ☐ B Reasonably approximates the actual cost of inventory
- ☐ C Eliminates the need for physical inventory counts
- ☐ D Is applied only to imported inventory items

29. The contribution margin per unit is \$500 per unit and the breakeven per unit is \$35, then the fixed cost would be _____?

- ☐ A \$13,500
- ☐ B \$14,280
- ☐ C \$18,500
- ☐ D \$17,500

30. What is the principal purpose of a control account in a general ledger?

- (A) To replace the need for a trial balance
- (B) To summarize transactions recorded in a subsidiary ledger
- (C) To record only cash transactions of the business
- (D) To calculate the depreciation of fixed assets

31. A company buys a production line that requires installation and testing before it can operate. Which treatment is normally appropriate for directly attributable installation and testing costs?

- (A) Charge them immediately as administrative expense
- (B) Include them in the initial cost of the production line
- (C) Deduct them from the asset's residual value
- (D) Record them as revenue from the production line

32. A rent payment of Rs. 2,500 is posted to Rent Account as Rs. 5,200, while the Cash Account is correctly credited. Which entry corrects the error?

- (A) Debit Rent Rs. 2,700 and credit Suspense Rs. 2,700
- (B) Debit Suspense Rs. 2,700 and credit Rent Rs. 2,700
- (C) Debit Rent Rs. 5,200 and credit Cash Rs. 5,200
- (D) Debit Cash Rs. 2,700 and credit Rent Rs. 2,700

33. The financial statements and the budget plans of some companies are also called _____?

- (A) cost statement
- (B) preformed statement
- (C) sales statement
- (D) market statement

34. As a general income-tax principle, what does tax residence primarily help determine?

- (A) Whether a person may open a bank account
- (B) The scope of income subject to taxation
- (C) The market price of imported goods
- (D) The accounting method used by a company

35. A business purchases goods worth Rs. 30,000, paying Rs. 18,000 in cash and owing the remainder to the supplier. Which posting is correct?

- (A) Debit Purchases Rs. 30,000; credit Cash Rs. 18,000 and Supplier Rs. 12,000
- (B) Debit Purchases Rs. 18,000; credit Cash Rs. 18,000 and Supplier Rs. 12,000
- (C) Debit Cash Rs. 18,000 and Purchases Rs. 12,000; credit Supplier Rs. 30,000
- (D) Debit Supplier Rs. 12,000; credit Purchases Rs. 30,000 and Cash Rs. 18,000

36. If a partnership agreement does not specify the profit-sharing ratio, how are profits normally divided among the partners?

- ☐ A According to their capital contributions
- ☐ B According to their salary allowances
- ☐ C Equally among all partners
- ☐ D According to their drawings

37. Buildings account is debited with an amount towards repairs. This is an example of?

- ☐ A Error of commission
- ☐ B Error of principle
- ☐ C Error of omission
- ☐ D Compensating error

38. A bill accepted by a business and payable at a future date is entered in which book?

- ☐ A Bills receivable book
- ☐ B Bills payable book
- ☐ C Purchases day book
- ☐ D Journal proper

39. The owner's personal electricity bill of Rs. 9,000 is paid from business cash. How should this payment be treated?

- ☐ A As drawings by the owner
- ☐ B As a business electricity expense
- ☐ C As a trade creditor payment
- ☐ D As an addition to business capital

40. Which of the following statements is, generally, correct about the reliability of audit evidence?

- ☐ A To be reliable, evidence should conclusive rather than persuasive
- ☐ B Effective internal control system provides reliable audit evidence
- ☐ C Evidence obtained from outside sources routed through the client
- ☐ D All are correct. Hire An Accountant

41. A business pays Rs 48,000 on 1 December for a four-month maintenance contract covering December through March. What amounts are reported at 31 December?

- ☐ A Expense Rs 12,000 and prepaid asset Rs 36,000
- ☐ B Expense Rs 36,000 and prepaid asset Rs 12,000
- ☐ C Expense Rs 48,000 and prepaid asset nil
- ☐ D Expense nil and prepaid asset Rs 48,000

42. A sole trader introduces cash of Rs. 50,000 into the business as additional capital. What is the immediate effect?

- ☐ A Cash and capital both increase by Rs. 50,000
- ☐ B Cash increases and liabilities increase by Rs. 50,000
- ☐ C Cash decreases and capital increases by Rs. 50,000
- ☐ D Profit increases by Rs. 50,000 without changing capital

43. Under IAS 2, the same cost formula is generally applied to inventories that:

- ☐ A Have similar nature and use to the entity
- ☐ B Are held in separate storage buildings
- ☐ C Were purchased from different suppliers
- ☐ D Were acquired in different accounting years

44. In Kaizen budgeting, the costs are based on all the improvements which is _____?

- ☐ A to be implemented
- ☐ B based on current practice
- ☐ C based on past prices
- ☐ D based on sold quantity

45. A customer pays money directly into the business bank account, but the business has not yet recorded it in the cash book. What is the correct treatment?

- ☐ A Credit the bank column and debit the customer account
- ☐ B Debit the bank column and credit the customer account
- ☐ C Debit the bank column and credit the purchases account
- ☐ D Credit the bank column and debit the sales account



Economics

15 MCQs

46. In Pakistan, sales tax on services is generally collected by:

- ☐ A Provincial revenue authorities
- ☐ B The State Bank of Pakistan
- ☐ C The National Highway Authority
- ☐ D The Election Commission of Pakistan

47. The civil rights movement in the United States was a _____?

- ☐ A reform movement
- ☐ B nationalistic movement
- ☐ C change resistant movement
- ☐ D ethical movement

48. When a consumer's income rises and prices remain unchanged, the budget line usually:

- ☐ A Rotates inward around one intercept
- ☐ B Shifts outward parallel to itself
- ☐ C Becomes vertical at the original income
- ☐ D Shifts inward parallel to itself

49. A marginal tax rate is the tax paid on:

- ☐ A The taxpayer's total annual income
- ☐ B The taxpayer's average annual income
- ☐ C An additional unit of taxable income
- ☐ D The taxpayer's total accumulated wealth

50. Which province of Pakistan is the largest rice producing province ?

- ☐ A Punjab
- ☐ B Sindh
- ☐ C K.P.K
- ☐ D Baluchistan

51. Organized family-planning programs and the demand for birth control resulting from urbanization, modernization, economic development and increased education have contributed to ?

- ☐ A a decline in fertility
- ☐ B The demographic transition from stage 3 to stage 2
- ☐ C increases in the ratio of labor to capital
- ☐ D an increase in the dependency ratio

52. If a binding price ceiling is set below the equilibrium price, the market is most likely to experience:

- ☐ A A surplus because sellers offer more units
- ☐ B A shortage because buyers demand more units
- ☐ C A higher equilibrium price through free adjustment
- ☐ D No change because the ceiling affects only sellers

53. Nationalisation occurs when ?

- ☐ A The government sells assets to a the private sector
- ☐ B The government bans a product
- ☐ C The government takes control of an industry
- ☐ D The government taxes a product to a raise its price

54. Which country in the World is leading in jute production ?

- ☐ A Brazil
- ☐ B India
- ☐ C Thailand
- ☐ D None of these

55. If inflation is 8 percent and the real interest rate is 3 percent, then the nominal interest rate must be ?

- ☐ A 3/8 percent
- ☐ B 5 percent
- ☐ C 11 percent
- ☐ D 24 percent

56. _____ is a principle of enlightened marketing that requires that a company seek real product and marketing improvements ?

- ☐ A Innovative marketing
- ☐ B Consumer oriented marketing
- ☐ C value marketing
- ☐ D Sense of mission marketing

57. The appropriate tax rate to consider judging the vertical equity of a tax system is the ?

- ☐ A marginal tax rate
- ☐ B average tax rate
- ☐ C horizontal tax rate
- ☐ D proportional tax rate

58. A La Crecy means to be garnished with what ?

- (A) Carrots
- (B) Onions
- (C) Celery
- (D) Peas

59. Marriage is _____?

- (A) any union of males and females
- (B) a union recognized as legal by a society
- (C) always monogamous
- (D) always endogamous

60. The Black movement to the urban North from the rural South was similar to _____?

- (A) the experience of the American Indians
- (B) immigration from Europe
- (C) moves of professionals from New York to Los Angeles
- (D) the arrival of the Cuban middle class after Castro



General Knowledge

15 MCQs

61. Bandar Seri Begawan is the capital of _____?

- (A) China
- (B) Indonesia
- (C) America
- (D) Brunei

62. IPCC is the abbreviation for _____?

- (A) International Program on Climate Climate
- (B) International Panel on Collective Change
- (C) Intergovernmental Panel on Climate Change
- (D) International Panel on Collective Climate

63. Who invented Jet Engine _____?

- (A) Sir Frank Whittle
- (B) Gottlieb Daimler
- (C) Roger Bacon
- (D) Lewis E. Waterman

64. The first and only Pakistani woman to have summited Mount Everest successfully?

- (A) Sana Mir
- (B) Zeenat Jamal
- (C) Samina Baig
- (D) Anita Baig

65. Which stock exchange is known as "The Big Board"?

- (A) Nasdaq Stock Exchange
- (B) Shanghai Stock Exchange
- (C) London Stock Exchange
- (D) New York Stock Exchange

66. Who is the Father of Urdu Literature?

- (A) Mirza Asadullah Khan Ghalib
- (B) Mir Taqi Mir
- (C) Hassan Mohani
- (D) Molvi Abdul Haq

67. What is Holocaust ?

- (A) Killing of Jews during World War I
- (B) Killing of Jews during World War II
- (C) Killing of Germans during World War II
- (D) Killing of Japanese during World War II in Atom bomb's

68. Which Country is called "Isle of pearls"?

- (A) Iran
- (B) Bahrain
- (C) Iraq
- (D) Syria

69. 'BIN' is the intelligence agency of which country?

- (A) Britain
- (B) Germany
- (C) Russia
- (D) Indonesia

70. In railway tracks, a small gap is left between the rails ?

- (A) To permit the shrinkage of metal
- (B) To save the cost of metal
- (C) To allow for the expansion during heat
- (D) None of them

71. Which format of cricket has no world cup?

- (A) ODI
- (B) Test
- (C) T20
- (D) None

72. Where is the HQ of United Nations Office on Drugs and Crime (UNODC) located?

- (A) Geneva
- (B) Vienna
- (C) London
- (D) Budapest

73. Vande Mataram written by Bankim Chandra Chatterjee is in the _____ Novel?

- (A) Sitayana
- (B) Sama Veda
- (C) Anandamath
- (D) Ramayana

74. When did Tipu Sultan died?

- (A) May 4, 1799
- (B) May4, 1899
- (C) May4, 1699
- (D) None of these

75. Nubian Monuments are located in _____ ?

- (A) Saudi Arabia (B) Syria
(C) Egypt (D) Iraq



Mathematics

15 MCQs

76. A sum of money becomes $\frac{7}{5}$ of itself in 4 years at a certain rate of simple interest. The rate per annum is :

- (A) 9%
(B) 10%
(C) 11%
(D) 12% Primary & Secondary Schooling (K-12)

77. What part of a ditch 48m long 16.5 broad and 4m deep can be filled by the earth got by digging a cylindrical tunnel of diameter 4m and length 56m?

- (A) $\frac{1}{9}$ (B) $\frac{2}{9}$
(C) $\frac{7}{9}$ (D) $\frac{8}{9}$

78. Decision variables are

- (A) negative constraints (B) positive constraints
(C) nonnegative constraints (D) None

79. A person travels from x to y at a speed of 40Km/h and returns by increasing his speed 50%. What is his average speed for both the trips?

- (A) 36km/h (B) 45km/h
(C) 48km/h (D) 50km/h

80. A plot of land in the form of a rectangle has dimensions 240m x 180m. A drain 10m wide is dug all around it on the outside and the earth dug out is evenly spread over the plot increasing its surface level by 25cm. The depth of the drain is

- (A) 1.227m (B) 1.225m
(C) 1.233m (D) 1.229m

81. The value of $(8.2)^{\frac{1}{3}}$ correct to 3 decimal places is:

- (A) 2.000 (B) 2.002
(C) 2.002 3 (D) 2.016

82. Rs. 6000 is lent out in two parts. One part is lent at 7% p.a simple interest and the other is lent at 10% p.a simple interest. The total interest at the end of one year was Rs. 450. Find the ratio of the amounts lent at the lower rate and higher rate of interest?

- (A) 5 : 1
- (B) 4 : 1
- (C) 3 : 2
- (D) 2 : 1

83. If the side of a square is increased by 25 %. Then its area is increased by:_____?

- (A) 25 %
- (B) 55%
- (C) 40.5 %
- (D) 56.25 %

84. Coefficient of x^2 in the expansion of $(1+x)^2/(1-x)^2$ is:

- (A) $4(2-1)$
- (B) $2n^2+2n+1$
- (C) $(-1)^n(n+1)$
- (D) $(-1)^n(n+1)$

85. If 40% of a number is equal to two-third of another number, what is the ratio of first number to the second number ?

- (A) 2 : 5
- (B) 3 : 7
- (C) 5 : 3
- (D) 7 : 3

86. A cistern of capacity 8000 litres measures externally 3.3 m by 2.6 m by 1.1 m and its walls are 5 cm thick. The thickness of the bottom is _____?

- (A) 90 cm
- (B) 1 dm
- (C) 1 m
- (D) 1.1 cm

87. In a question paper, there are four multiple choice type questions, each question has five choices with only one choice for it's correct answer. What is the total number of ways in which a candidate will not get all the four answers correct?

- (A) 19
- (B) 120
- (C) 624
- (D) 1024

88. By selling a house for Rs.45000, it was found that $1/8$ of the outlay was gained, what ought the selling to price to have been in order to have lost 5 p.c?

- (A) Rs.38750
- (B) Rs.38000
- (C) Rs.40000
- (D) Rs.42000

89. The area of a square field 3136 sq m, if the length of cost of drawing barbed wire 3 m around the field at the rate of Rs.1.50 per meter. Two gates of 1 m width each are to be left for entrance. What is the total cost?

- (A) Rs.1014
- (B) Rs.1140
- (C) Rs.999
- (D) Rs.1085

90. Find the number which when multiplied by 15 is increased by 196.

- (A) 14 (B) 20
(C) 26 (D) 28



Computer Science and IT

10 MCQs

91. In database a key is

- (A) A key that identifies only one record
(B) The most important field in a record
(C) The first field of the table
(D) Redundant field

92. Time during which a job processed by the Computer is _____?

- (A) Real Time (B) Required Time
(C) Execution Time (D) None of above

93. In Ms PowerPoint Ellipse Motion is a predefined _____?

- (A) Design template (B) Color scheme
(C) Animation scheme (D) None of these

94. Which of the following are used to perform operations on data?

- (A) Symbol (B) Values
(C) Data (D) Operator

95. CDMA-technology used in Mobile Phones stands for _____?

- (A) Code Division Multiple Acception (B) Code Division Multiple Access
(C) Code Division Mobile Application (D) None of These

96. A computer cannot boot if it does not have an:

- (A) Compiler (B) Linker
(C) Operating System (OS) (D) Interpreter

97. In E-R diagram attributes is represented by which symbol?

- (A) Parabola (B) Parallelogram
(C) Ellipse (D) Rectangular

98. Which of the following is the fastest printer?

- (A) Laser printers (B) Inkjet printers

99. Slide show options available to the presenter include all of the following except

- ☐ A Transitions command
- ☐ B Speaker notes command
- ☐ C Meeting minder command
- ☐ D Navigation commands Exploring Educational Science Kits

100. C#include <stdio.h> int main { printf("\x48\x65\x6C\x6C\x6F\x20\x57\x6F\x72\x6C\x64\x21\n"); return 0;}What is the output of this code?

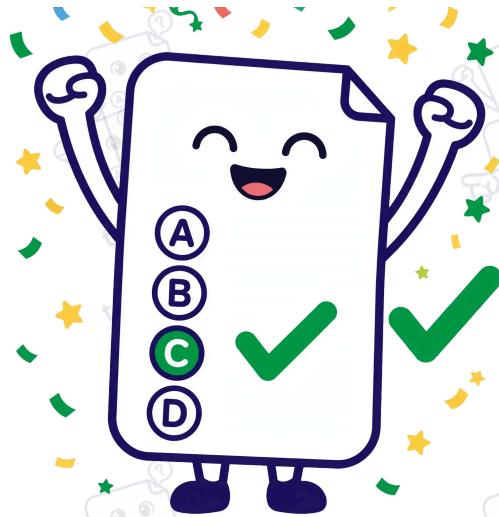
- ☐ A Hello World!
- ☐ B Hexadecimal characters: H e l l o W o r l d !
- ☐ C \x48\x65\x6C\x6C... (and so on)
- ☐ D Compiler error or warning

Answer key

Tap any answer to open its full explanation on TestUstad.

Model Paper 1

1	C	2	D	3	C	4	D	5	A	6	C	7	D	8	C	9	C	10	A
11	C	12	A	13	C	14	A	15	A	16	B	17	C	18	B	19	D	20	B
21	B	22	B	23	A	24	A	25	B	26	B	27	B	28	B	29	D	30	B
31	B	32	B	33	B	34	B	35	A	36	C	37	B	38	B	39	A	40	B
41	A	42	A	43	A	44	A	45	B	46	A	47	A	48	B	49	C	50	A
51	A	52	B	53	C	54	B	55	C	56	A	57	B	58	A	59	B	60	B
61	D	62	C	63	A	64	C	65	D	66	D	67	B	68	B	69	D	70	C
71	B	72	B	73	C	74	A	75	C	76	B	77	B	78	C	79	C	80	A
81	B	82	A	83	D	84	A	85	C	86	B	87	C	88	B	89	C	90	A
91	B	92	C	93	C	94	D	95	B	96	C	97	C	98	A	99	A	100	A



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