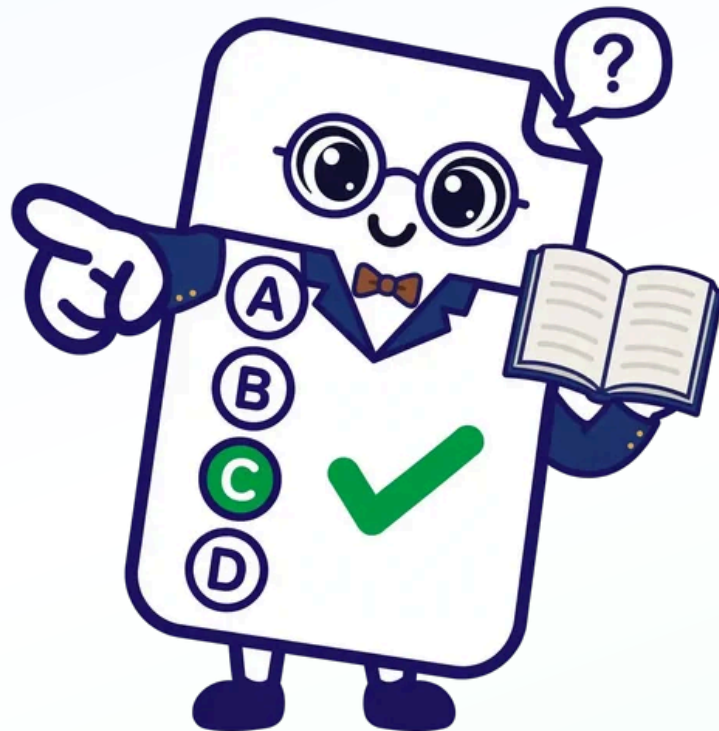




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# Lecturer Commerce Test Preparation Book 2026

A full model paper in the real Lecturer Commerce Test pattern, with answer key



100 MCQs

Real Lecturer Commerce Test subject split

Answer key + online explanations

## How to use this book

1. Sit each model paper in one go, in 120 minutes, with a pen and the answer sheet of your choice.
2. Mark yourself with the answer key at the back.
3. Every answer in the key is a link. Tap it to read why that option is right on TestUstad, free.

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## What is in this book

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

- Accounting: 80 MCQs per paper
- English: 5 MCQs per paper
- General Knowledge: 5 MCQs per paper
- Pakistan Studies: 4 MCQs per paper
- Pakistan Current Affairs: 3 MCQs per paper
- Islamic Studies: 2 MCQs per paper
- Computer Science and IT: 1 MCQs per paper



MODEL PAPER 1 OF 1

# Lecturer Commerce Test

100 MCQs · 120 minutes · answer key at the back



## Accounting

80 MCQs

**1. When cash is deposited into the business bank account from the cash in hand, what type of entry is made in the cash book?**

- ☐ A A contra entry
- ☐ B An opening entry
- ☐ C A closing entry
- ☐ D A rectifying entry

**2. A firm's average profit is Rs. 80,000 and its normal profit is Rs. 60,000. If goodwill is valued at three years' purchase of super profit, what is its value?**

- ☐ A Rs. 60,000
- ☐ B Rs. 80,000
- ☐ C Rs. 140,000
- ☐ D Rs. 180,000

**3. Which item is normally included in the cost of inventory under IAS 2?**

- ☐ A Recoverable sales tax on purchases
- ☐ B Freight and handling charges on purchases
- ☐ C General administrative office salaries
- ☐ D Advertising costs for finished goods

**4. A business pays Rs. 90,000 for an expense during the year. The expense payable is Rs. 12,000 at the beginning and Rs. 18,000 at the end. What is the expense for the year?**

- ☐ A Rs. 84,000
- ☐ B Rs. 90,000
- ☐ C Rs. 96,000
- ☐ D Rs. 120,000

**5. Bookkeeping mainly concerns with which part of accounting process?**

- ☐ A Analyzing
- ☐ B Preparing financial statements
- ☐ C Recording financial information
- ☐ D Auditing the books of accounts

**6. Property, Plant and Equipment are conventionally presented in the Balance Sheet at \_\_\_\_\_?**

- ☐ A Replacement cost - Accumulated Depreciation
- ☐ B Historical cost - Salvage Value
- ☐ C Historical cost - Depreciation portion thereof
- ☐ D Original cost adjusted for general price-level changes

**7. Goods costing Rs. 20,000 are returned to a supplier by a sole trader. What is the effect of this transaction?**

- ☐ A Purchases increase by Rs. 20,000
- ☐ B Purchase returns increase by Rs. 20,000
- ☐ C Sales returns increase by Rs. 20,000
- ☐ D Trade receivables increase by Rs. 20,000

**8. The function used to measure decline in labor hours per unit as the units of production increases is called \_\_\_\_\_?**

- ☐ A fixed curve
- ☐ B learning curve
- ☐ C linear curve
- ☐ D mixed curve

**9. The client changed method of depreciation from straight line to written down value method. This has been disclosed as a note to the financial statements. It has an immaterial effect on the current financial statements. It is expected, however, that the change will have a significant effect on future periods. Which of the following option should the auditor express?**

- ☐ A Unqualified opinion
- ☐ B Qualified opinion
- ☐ C Disclaimer of opinion
- ☐ D Adverse opinion

**10. A credit balance brought forward in a ledger account is recorded on which side of the account?**

- ☐ A Debit side as balance b/d
- ☐ B Credit side as balance b/d
- ☐ C Debit side as balance c/d
- ☐ D Credit side as balance c/d

**11. Which item is normally treated as a capital expenditure rather than an ordinary revenue expense?**

- ☐ A Purchase of machinery for long-term business use
- ☐ B Payment of monthly office electricity
- ☐ C Purchase of stationery for immediate use
- ☐ D Payment of routine equipment repairs

**12. Trade receivables are Rs 500,000, and the required allowance for doubtful debts is 5%. An existing allowance has a credit balance of Rs 15,000. What adjustment is required?**

- ☐ A Debit expense Rs 10,000 and credit allowance Rs 10,000
- ☐ B Debit expense Rs 25,000 and credit allowance Rs 25,000
- ☐ C Debit allowance Rs 10,000 and credit expense Rs 10,000
- ☐ D Debit receivables Rs 10,000 and credit allowance Rs 10,000

**13. A machine with a carrying amount of Rs. 100,000 is depreciated using the reducing-balance method at 20% per year. What is its depreciation for the second year?**

- ☐ A Rs. 16,000
- ☐ B Rs. 20,000
- ☐ C Rs. 24,000
- ☐ D Rs. 80,000

**14. A bank standing order pays the business's monthly rent, but the payment has not been entered in the cash book. Which entry is required?**

- ☐ A Debit bank and credit rent expense
- ☐ B Debit rent expense and credit bank
- ☐ C Debit rent expense and credit sales
- ☐ D Debit drawings and credit bank

**15. A purchase return of Rs. 2,200 is correctly credited to Purchase Returns Account, but the supplier's account is credited instead of debited. Which entry rectifies the error?**

- ☐ A Debit Supplier Rs. 2,200 and credit Suspense Rs. 2,200
- ☐ B Debit Suspense Rs. 4,400 and credit Supplier Rs. 4,400
- ☐ C Debit Supplier Rs. 4,400 and credit Suspense Rs. 4,400
- ☐ D Debit Purchase Returns Rs. 2,200 and credit Supplier Rs. 2,200

**16. Which transaction is normally recorded in the journal proper as an opening entry?**

- ☐ A Bringing forward opening asset and liability balances
- ☐ B Recording daily cash sales
- ☐ C Recording routine credit purchases
- ☐ D Entering cash received from a debtor

**17. A new partner pays goodwill directly and privately to an existing partner, without depositing it in the partnership firm. What entry is made in the firm's books for this payment?**

- ☐ A Debit Cash and credit Goodwill
- ☐ B Debit Goodwill and credit the existing partner
- ☐ C No entry is made in the firm's books
- ☐ D Debit the new partner's capital and credit Cash

**18. When inventory is written down to net realisable value, the resulting loss is generally recognized as:**

- ☐ A An expense in the period of the write-down
- ☐ B A charge against share capital
- ☐ C A direct increase in retained earnings
- ☐ D A liability payable to customers

**19. A trader has cost of goods sold of Rs. 280,000 and earns a gross profit equal to 20% of sales. What are the sales?**

- ☐ A Rs. 320,000
- ☐ B Rs. 350,000
- ☐ C Rs. 375,000
- ☐ D Rs. 400,000

**20. Capital expenditure is an expenditure which**

- ☐ A Benefits the current accounting period
- ☐ B Will benefit the next accounting period
- ☐ C Results in the acquisition of a permanent asset
- ☐ D Results in the acquisition of a current asset

**21. Financial statements differ from management account because**

- ☐ A They are mainly prepared for external users of financial information
- ☐ B They are more complex and hard to prepare
- ☐ C They are the summary of accounting data
- ☐ D They are prepared on basis of actual concept Accounting & Auditing

**22. A sole trader earns gross profit of Rs. 95,000 and incurs office expenses of Rs. 18,000, selling expenses of Rs. 12,000 and finance cost of Rs. 5,000. What is the net profit?**

- ☐ A Rs. 55,000
- ☐ B Rs. 60,000
- ☐ C Rs. 65,000
- ☐ D Rs. 70,000

**23. The cost allocation base used by an operating manager is classified as \_\_\_\_\_?**

- ☐ A machine hours
- ☐ B flexible hours
- ☐ C variable hours
- ☐ D fixed hours

**24. Errors of Omission are \_\_\_\_\_?**

- ☐ A Technical errors
- ☐ B Errors of principle
- ☐ C Compensating errors
- ☐ D None of the above

**25. When a transaction affects more than two accounts, the journal entry is known as what?**

- ☐ A A compound entry
- ☐ B A closing entry
- ☐ C A transfer entry
- ☐ D A reversing entry

**26. Which action is best described as tax evasion?**

- ☐ A Claiming a deduction allowed by law
- ☐ B Selecting a lawful business structure
- ☐ C Concealing income from the tax authority
- ☐ D Planning a transaction within legal rules

**27. Which journal entry correctly records the payment of an expense in advance?**

- ☐ A Debit expense and credit cash
- ☐ B Debit cash and credit expense
- ☐ C Debit prepaid expense and credit cash
- ☐ D Debit cash and credit prepaid expense

**28. Which feature is normally associated with the reducing-balance method of depreciation?**

- (A) Equal depreciation charges throughout the asset's life
- (B) Higher depreciation charges in the earlier years
- (C) Depreciation based only on units produced
- (D) Depreciation beginning after the asset is fully paid

**29. The bank statement shows bank interest of Rs. 2,500 credited to the business account, but the amount is absent from the cash book. What is the correct treatment?**

- (A) Debit the bank column of the cash book
- (B) Credit the bank column of the cash book
- (C) Debit the bank reconciliation statement
- (D) Credit the bank reconciliation statement

**30. A credit sale of Rs. 15,000 is recorded in the Sales Account as Rs. 15,000 but is posted to the customer's account as Rs. 1,500. What is the effect before correction?**

- (A) The debit total exceeds the credit total by Rs. 13,500
- (B) The credit total exceeds the debit total by Rs. 13,500
- (C) The trial balance remains equal because both accounts are posted
- (D) The debit total exceeds the credit total by Rs. 15,000

**31. The purchases day book is mainly used to record which transactions?**

- (A) Cash purchases of office furniture
- (B) Credit purchases of goods for resale
- (C) Credit sales of goods to customers
- (D) Cash payments made to suppliers

**32. In a partnership Profit and Loss Appropriation Account, which item is normally shown on the debit side?**

- (A) Interest on partners' drawings
- (B) Share of profit transferred to partners
- (C) Interest on partners' capital
- (D) Commission received from partners

**33. A loss caused by abnormal wastage of materials during production is generally treated as:**

- (A) A direct addition to inventory cost
- (B) A deferred production expense
- (C) An expense of the current period
- (D) A reduction from trade receivables

**34. When profit is determined from incomplete records, depreciation on business equipment should be treated as:**

- ☐ A A business expense
- ☐ B A personal drawing
- ☐ C An increase in capital
- ☐ D A cash receipt

**35. A company receives services in December but pays for them in January. Under accrual accounting, when is the expense recorded?**

- ☐ A When payment is made in January
- ☐ B When the annual budget is approved
- ☐ C When the service is received in December
- ☐ D When the supplier sends a reminder

**36. A customer pays Rs. 48,000 in advance for services that the business will provide next month. How should the receipt be treated at the date of collection?**

- ☐ A Recognise revenue of Rs. 48,000
- ☐ B Recognise a contract liability of Rs. 48,000
- ☐ C Recognise an accrued expense of Rs. 48,000
- ☐ D Reduce trade receivables by Rs. 48,000

**37. Insurance paid by a sole trader includes Rs. 5,000 relating to the next accounting year. What is the proper adjustment?**

- ☐ A Add Rs. 5,000 to insurance expense and record a liability
- ☐ B Deduct Rs. 5,000 from insurance expense and record a current asset
- ☐ C Transfer Rs. 5,000 to drawings and reduce capital
- ☐ D Record Rs. 5,000 as income in the current year

**38. The variance is solely because of the difference between budgeted quantity and the \_\_\_\_\_?**

- ☐ A flexible hours
- ☐ B actual cost
- ☐ C actual quantity
- ☐ D actual price

**39. If information discovered after the reporting date provides evidence about a condition that already existed at that date, the auditor should generally consider whether the financial statements need:**

- ☐ A Adjustment for that condition
- ☐ B Deletion of all prior-year figures
- ☐ C Conversion to cash accounting
- ☐ D Removal of the audit opinion

**40. 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

**41. Which statement best describes a tax exemption?**

- ☐ A Income is excluded from tax under specified law
- ☐ B Tax is collected later through withholding
- ☐ C Tax is increased because income is undisclosed
- ☐ D Tax is shifted from the buyer to the seller

**42. At each reporting date, an entity should review an existing provision and adjust it to reflect the:**

- ☐ A Original amount estimated
- ☐ B Current best estimate of the obligation
- ☐ C Amount paid in the previous year
- ☐ D Total amount of related revenue

**43. Which cost is normally included in the initial cost of an item of property, plant and equipment?**

- ☐ A Staff training after installation
- ☐ B Advertising for the new product
- ☐ C Installation and testing costs
- ☐ D General office administration costs

**44. A purchases ledger control account has a debit balance at the end of an accounting period. What does this balance normally indicate?**

- ☐ A An amount owed by the business to suppliers
- ☐ B An amount owed by suppliers to the business
- ☐ C The total value of credit purchases
- ☐ D The total value of payments made to suppliers

**45. A transaction is completely omitted from the books of account. What is its effect on the trial balance?**

- ☐ A It causes the debit total to exceed the credit total
- ☐ B It causes the credit total to exceed the debit total
- ☐ C It does not affect the agreement of the trial balance
- ☐ D It creates a permanent debit balance in suspense

**46. When the total of the purchases day book is posted, which account is normally debited?**

- ☐ A The purchases account
- ☐ B The sales account
- ☐ C The creditors account
- ☐ D The cash account

**47. A and B share profits in the ratio of 3:2. Profit before appropriation is Rs. 120,000. Interest on A's capital is Rs. 10,000, and A receives a salary of Rs. 20,000. What amount is credited to A as his share of the remaining profit?**

- ☐ A Rs. 36,000
- ☐ B Rs. 54,000
- ☐ C Rs. 60,000
- ☐ D Rs. 84,000

**48. A business has opening inventory of Rs. 30,000, purchases of Rs. 90,000 and closing inventory of Rs. 25,000. What is the cost of goods sold?**

- ☐ A Rs. 85,000
- ☐ B Rs. 90,000
- ☐ C Rs. 95,000
- ☐ D Rs. 115,000

**49. A trader has opening stock of Rs. 40,000, cash purchases of Rs. 160,000, credit purchases of Rs. 240,000, closing stock of Rs. 50,000, and sales of Rs. 500,000. What is the gross profit?**

- ☐ A Rs. 90,000
- ☐ B Rs. 100,000
- ☐ C Rs. 110,000
- ☐ D Rs. 130,000

**50. A business pays Rs. 25,000 to a supplier against an amount previously owed. What is the effect on the accounting equation?**

- ☐ A Assets decrease and liabilities decrease
- ☐ B Assets increase and equity decreases
- ☐ C Liabilities increase and equity decreases
- ☐ D Assets decrease and equity increases

**51. Any gain on the sale of non-current assets should be \_\_\_\_\_ from the net profit and the loss must be \_\_\_\_\_ to the net profit in determining fund from operation?**

- ☐ A Added, Reduced
- ☐ B Added, Added
- ☐ C Deducted, Added
- ☐ D Deducted, Deducted

**52. A sole trader buys goods on credit for resale. Which account is credited when the purchase is recorded?**

- ☐ A Purchases account
- ☐ B Cash account
- ☐ C Capital account
- ☐ D Trade payables account

**53. A helpful technique, for accurate forecasts about costs to be incurred in future is a part of \_\_\_\_\_?**

- ☐ A unit estimation
- ☐ B production estimation
- ☐ C cost estimation
- ☐ D price estimation

**54. Which matter is normally included in a management letter issued by an auditor?**

- ☐ A The auditor's personal investment plan
- ☐ B Recommendations concerning control weaknesses
- ☐ C A guarantee of future business profits
- ☐ D The approved schedule of employee holidays

**55. Which type of account normally records the owner's capital introduced into a business?**

- ☐ A Personal account
- ☐ B Real account
- ☐ C Nominal account
- ☐ D Valuation account

**56. What is the usual effect of an allowable loss carried forward to a later tax year?**

- ☐ A It increases the later year's taxable income
- ☐ B It may reduce later taxable income under applicable rules
- ☐ C It permanently cancels every tax liability
- ☐ D It converts income tax into sales tax

**57. A rent payment of Rs 120,000 covers 12 months from 1 October. What amount is treated as rent expense for the year ending 31 December?**

- ☐ A Rs 10,000
- ☐ B Rs 30,000
- ☐ C Rs 90,000
- ☐ D Rs 120,000

**58. Which condition most clearly distinguishes a capital expenditure from an ordinary repair expense on a non-current asset?**

- ☐ A It is paid through the business bank account
- ☐ B It extends useful life or increases productive capacity
- ☐ C It is incurred during the final month of the year
- ☐ D It is supported by a supplier invoice

**59. A bad debt written off from a customer's account is recorded on which side of the sales ledger control account?**

- ☐ A Debit side
- ☐ B Credit side
- ☐ C Both sides equally
- ☐ D It is excluded from the control account

**60. A debit sale of goods to Ahmed for Rs. 6,000 is entered in Ahmed's account as Rs. 600, while the Sales Account is correctly credited. Which entry rectifies the error?**

- ☐ A Debit Ahmed Rs. 5,400 and credit Suspense Rs. 5,400
- ☐ B Debit Suspense Rs. 5,400 and credit Ahmed Rs. 5,400
- ☐ C Debit Ahmed Rs. 6,000 and credit Sales Rs. 6,000
- ☐ D Debit Sales Rs. 5,400 and credit Ahmed Rs. 5,400

**61. What is the main purpose of a trial balance prepared from ledger balances?**

- ☐ A To calculate gross profit
- ☐ B To test arithmetical agreement of debits and credits
- ☐ C To record daily transactions
- ☐ D To prepare source documents

**62. A firm's average annual profit is Rs. 50,000. If goodwill is valued at three years' purchase of average profit, what is the value of goodwill?**

- ☐ A Rs. 100,000
- ☐ B Rs. 125,000
- ☐ C Rs. 150,000
- ☐ D Rs. 200,000

**63. Under IAS 2, how are fixed production overheads normally allocated to inventory?**

- ☐ A Using the highest possible production level
- ☐ B Using normal operating production capacity
- ☐ C Using the current selling price of goods
- ☐ D Using the quantity sold during the period

**64. A trader receives Rs. 260,000 in cash during the year. This includes Rs. 190,000 from debtors, Rs. 25,000 from the sale of equipment, and Rs. 15,000 as a loan. What are the cash sales?**

- ☐ A Rs. 20,000
- ☐ B Rs. 25,000
- ☐ C Rs. 30,000
- ☐ D Rs. 35,000

**65. The function of management accountant, who works as business partner comes under the category of \_\_\_\_\_?**

- ☐ A asset function
- ☐ B investment function
- ☐ C line function
- ☐ D staff function

**66. If the current assets are \$250,000 and the current liabilities are \$135,500, then the working capital would be \_\_\_\_\_?**

- ☐ A \$3,855,500
- ☐ B \$314,500
- ☐ C \$214,500
- ☐ D \$114,500

**67. A sole trader pays Rs. 24,000 for a twelve-month advertising contract beginning on 1 October. If the accounting year ends on 31 December, what expense belongs to that year?**

- ☐ A Rs. 6,000
- ☐ B Rs. 8,000
- ☐ C Rs. 18,000
- ☐ D Rs. 24,000

**68. The master budget, which is based on the planned output level at the start of budget period is considered as \_\_\_\_\_?**

- ☐ A static budget
- ☐ B varied budget
- ☐ C marketing budget
- ☐ D methodological budget

**69. Lapping is also known as \_\_\_\_\_?**

- ☐ A Teeming and lading
- ☐ B Looping
- ☐ C Embezzlement
- ☐ D Hacking

**70. Which type of error is most likely to make the trial balance totals disagree?**

- ☐ A Posting a transaction to one side only
- ☐ B Omitting a transaction completely
- ☐ C Recording equal wrong amounts on both sides
- ☐ D Using the wrong account of the same class

**71. An ad valorem customs duty is calculated mainly as a percentage of the:**

- ☐ A Customs value of the goods
- ☐ B Number of employees importing goods
- ☐ C Profit earned by the importer
- ☐ D Physical age of the shipment

**72. A company initially records a full advance payment for insurance as an expense. What year-end adjustment is needed for the unexpired portion?**

- ☐ A Debit insurance expense and credit prepaid insurance
- ☐ B Debit prepaid insurance and credit insurance expense
- ☐ C Debit cash and credit insurance expense
- ☐ D Debit insurance expense and credit cash

**73. When a depreciable non-current asset is disposed of, which accounting treatment is normally required?**

- ☐ A Remove its cost and accumulated depreciation from the records
- ☐ B Transfer its cost directly to retained earnings
- ☐ C Continue depreciation until the sale proceeds are collected
- ☐ D Record the sale proceeds as a liability until year-end

**74. Which item is normally recorded on the credit side of the sales ledger control account?**

- ☐ A Credit sales
- ☐ B Sales returns
- ☐ C Opening balance of trade receivables
- ☐ D Interest charged to customers

**75. A machine purchased for business use is debited to the Purchases Account instead of the Machinery Account. What type of error is this?**

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

**76. A credit purchase of goods from Hamid is recorded in the purchases day book. Which account is credited when it is posted?**

- ☐ A Purchases account
- ☐ B Hamid's account
- ☐ C Cash account
- ☐ D Sales account

**77. A partnership deed is silent about interest on partners' capital. Under the usual legal rule, which treatment applies?**

- ☐ A Interest is allowed at 6% annually
- ☐ B Interest is allowed at the bank rate
- ☐ C Interest is not allowed on capital
- ☐ D Interest is allowed at 10% annually

**78. Net realisable value of inventory is best defined as:**

- ☐ A Historical cost plus expected profit
- ☐ B Estimated selling price less completion and selling costs
- ☐ C Selling price less the original purchase cost
- ☐ D Replacement cost less accumulated depreciation

**79. If the cost of a new machine is wrongly recorded as an ordinary expense, what is the immediate effect on reported profit?**

- ☐ A Profit is overstated
- ☐ B Profit is understated
- ☐ C Profit is unchanged
- ☐ D Capital is overstated

**80. Under cash-basis accounting, revenue from a service is generally recorded when:**

- ☐ A The service is completed
- ☐ B The customer is billed
- ☐ C Cash is received
- ☐ D The accounting year ends



## English

5 MCQs

**81. In each of the following question, four alternative meanings of a word are given. You have to select the NEAREST CORRECT MEANING of the given word and fill the appropriate Circle on the MCQ Response Form. INVIDIOUS**

- |                                     |                                     |
|-------------------------------------|-------------------------------------|
| <input type="radio"/> A Unbreakable | <input type="radio"/> B Interesting |
| <input type="radio"/> C Unpleasant  | <input type="radio"/> D Fair        |

**82. Select the correct sentence:**

- ☐ A My feet seemed hardly to touch the earth.  
☐ B My feet hardly seemed to touch the earth.  
☐ C Hardly my feet seemed to touch the earth.  
☐ D My feet seemed to touch the earth hardly.

**83. Pick up the wrong part in the sentence: The beautiful and the most attractive picture was hanged on the wall.**

- |                                       |                                  |
|---------------------------------------|----------------------------------|
| <input type="radio"/> A The beautiful | <input type="radio"/> B The most |
| <input type="radio"/> C Was           | <input type="radio"/> D Hanged   |

**84. Though Aleem is poor \_ he is honest.**

- |                             |                                      |
|-----------------------------|--------------------------------------|
| <input type="radio"/> A But | <input type="radio"/> B Nevertheless |
| <input type="radio"/> C Yet | <input type="radio"/> D Still        |

**85. In each of the following question, four alternative meanings of a word are given. You have to select the nearest correct meaning of the given word and fill the appropriate circle on the mcq Response Form. Sagacity**

- |                                     |                                    |
|-------------------------------------|------------------------------------|
| <input type="radio"/> A Foolishness | <input type="radio"/> B Large City |
| <input type="radio"/> C Onions      | <input type="radio"/> D Wisdom     |



## General Knowledge

5 MCQs

**86. Who is the author of the Harry Potter book series?**

- |                                        |                                            |
|----------------------------------------|--------------------------------------------|
| <input type="radio"/> A J.R.R. Tolkien | <input type="radio"/> B George R.R. Martin |
| <input type="radio"/> C J.K. Rowling   | <input type="radio"/> D C.S. Lewis         |

**87. Who has scored the most goals ever in football history?**

- |                                           |                                       |
|-------------------------------------------|---------------------------------------|
| <input type="radio"/> A Cristiano Ronaldo | <input type="radio"/> B Meradona      |
| <input type="radio"/> C Pele              | <input type="radio"/> D None of These |

88. ITAR-TASS is the news agency of which country?

- ☐ A Russia
- ☐ B China
- ☐ C India
- ☐ D Afghanistan

89. WhatsApp launched on \_\_\_\_\_?

- ☐ A 24 feb 2009
- ☐ B 24 feb 2008
- ☐ C 24 feb 2007
- ☐ D None

90. Mojave desert is located in which country?

- ☐ A Australia
- ☐ B United States
- ☐ C South Africa
- ☐ D Angola



### Pakistan Studies

4 MCQs

91. Under Yahya's LFO (Legal Framework Order), what option National Assembly had if it couldn't frame the constitution within 120 days?

- ☐ A Dissolved automatically
- ☐ B President will dissolve it
- ☐ C Extension in time frame
- ☐ D None of these

92. The book, 'Khutbat e Ahmadia' is written by?

- ☐ A Dr. Safdar Mahmood
- ☐ B Abdul Haleem Sharar
- ☐ C Sir Syed Amir Ali
- ☐ D Sir Syed Ahmad Khan

93. Where is the Hasni tribe located in Pakistan ?

- ☐ A KPK
- ☐ B Punjab
- ☐ C Sindh
- ☐ D Balochistan

94. Who has been appointed as a Chief of Saudi-led Islamic anti-terror alliance of 39 Nations in January 2017?

- ☐ A General (retd) Raheel Sharif
- ☐ B General (retd) Ashfaq Parvez Kayani
- ☐ C General (retd) Pervez Musharraf
- ☐ D General Qamar Javed Bajwa



### Pakistan Current Affairs

3 MCQs

95. Which Nation sells most Advanced Warship to Pakistan?

- ☐ A USA
- ☐ B Russia
- ☐ C China
- ☐ D None of these

96. The European Parliament granted GSP Plus status to Pakistan on \_\_\_\_\_?

- (A) December 11, 2013
- (B) December 12, 2013
- (C) December 13, 2013
- (D) December 14, 2013

97. Total installed capacity of Quaid-e-Azam Solar Park Bahawalpur will be \_\_\_\_\_?

- (A) 300 Mega Watt
- (B) 600 Mega Watt
- (C) 1000 Mega Watt
- (D) 1200 Mega watt



### Islamic Studies

2 MCQs

98. Which was the most Authentic book on Hadis Literature?

- (A) Musnad
- (B) Sahih Bukhari
- (C) Sahifah e Saadiqah
- (D) Mishkaat Sharif

99. How many verses in "Surah Al-Baqrah"?

- (A) 286
- (B) 200
- (C) 176
- (D) None



### Computer Science and IT

1 MCQs

100. What is the other name for programmed chip?

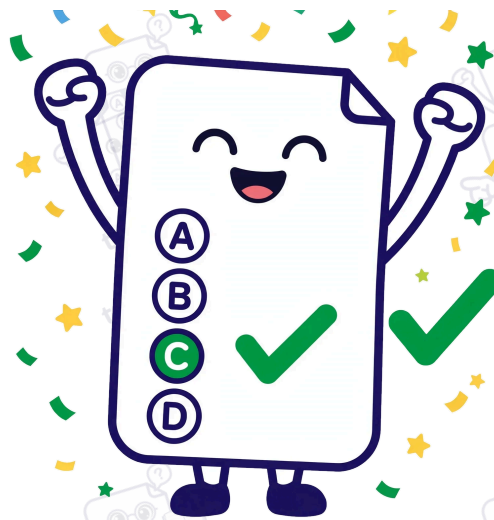
- (A) A. RAM
- (B) ROM
- (C) LSIC
- (D) PROM

## Answer key

Tap any answer to open its full explanation on TestUstad.

### Model Paper 1

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



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