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QUESTIONS

TOPIC: ABBREVIATIONS

DIRECTION: Choose the correct answer from the lettered options.

1. Which of these is the abbreviation for 'manuscript'?

- A. ms
- B. mans
- C. msp
- D. mcpt
- E. mss

2. 'A.M.' stands for _____.

- A. after morning
- B. anonymous
- C. ante meridiem
- D. Ant Mountain
- E. account money

3. Which of these is not written after figures?

- A. o'clock
- B. P.M
- C. am
- D. %
- E. None of the above

4. 'for.' as abbreviated means _____.

- A. foreign
- B. fortune

- C. former
- D. forum
- E. None of the above

5. K.I.V. if found in official files means _____.

- A. King Investment View
- B. Keep Information
- C. Keep In View
- D. Keep Important Version
- E. Keep Important Vote

6. Which of these is not a standard abbreviation in a typewritten work?

- A. yr.
- B. @
- C. %
- D. mm
- E. i.e

7. Which of these is NOT written correctly?

- A. f.
- B. kg.
- C. mm
- D. ms
- E. co.

8. The abbreviation 'rect.' stands for _____.
- A. react
 - B. rectify
 - C. receipt
 - D. rectangular
 - E. received
9. Which of these is a standard abbreviation in a typewritten work?
- A. e
 - B. @
 - C. yr.
 - D. N.P
 - E. none of the above
10. "i.e" means _____.
- A. id est
 - B. for example
 - C. enumeration
 - D. entry
 - E. None of the above
11. Ante meridiem means _____.
- A. afternoon
 - B. before noon
 - C. meridiem ants
 - D. All of the above
 - E. None of the above

12. '&' is an abbreviation that means _____.
A. altogether
B. ampersand
C. average
D. at
E. None of the above
13. Which of these has the same abbreviation as the word 'minute'?
A. Miniature
B. Month
C. Minimum
D. Meeting
E. Manuscript
14. 'P.M' stands for _____.
A. afternoon
B. post matter
C. post master
D. post mistress
E. post meridiem
15. 'bk.' is an abbreviation for bank and _____.
A. bent
B. book
C. broke
D. believe
E. None of the above

16. All of these are measures used for distance/length, except _____.

- A. km
- B. m
- C. mm
- D. cm
- E. g

17. What is the difference between standard and long hand abbreviations?

- A. The standard are actually abbreviations, while the longhand are not at all.
- B. The standard abbreviation cannot be retained in the typewritten work, while the long hand can.
- C. The standard abbreviation can be retained in the typewritten work, while the long hand cannot.
- D. The longhand abbreviation is longer than the standard abbreviation.
- E. None of the above.

18. 'VIZ' is the abbreviated form of_____

- A. namely
- B. videlicet
- C. vilidecit
- D. licitly
- E. violet

19. All the pair of options below have the same abbreviation, except _____.

- A. after and afternoon
- B. book and bank
- C. feet and foot
- D. doctor and debtor
- E. received and receipt

20. The abbreviation '%' is used in _____.

- A. invoices and quotations
- B. weight and measures
- C. company names
- D. enumeration
- E. after weights

TOPIC: ADVERTISING

DIRECTION: Choose the correct answer from the lettered options.

1. Which of the following is NOT a type of advertising?

- A. Dictative
- B. Competitive
- C. Specific
- D. Informative
- E. Persuasive

2. Which of these BEST describes Competitive advertising?

- A. "We sell here all brands of tyres: bounce, flash, champion, etc."
- B. "Brilliant batteries outshine them all."
- C. "Dazzle toothpaste for dazzling appeal, price of medium size: fifty naira only."
- D. "Learn with Longman; buy Longman books."
- E. "Milk is good for you; drink milk every day."

3. "We sell all brands of tyres here: Champion, Flash, Bounce, etc" is descriptive of _____ advertising.

- A. informative
- B. competitive
- C. direct
- D. indirect
- E. persuasive

4. ethics include all of the following, except ____.

- A. advertisements should not be designed to sell products that are harmful to consumers
- B. advertisements should not be designed in such a way as to mar the image of competitors
- C. advertisement information should induce people to buy products or services whether or not they are facts
- D. the kind of presentations, words, and illustrations used in an advert must comply with government rules and regulations on

5. The television advertisement is classified as ____ advertisement.

- A. an audio
- B. a visual
- C. a visual mechanical
- D. an audio-visual

6. The type of medium used to advertise a product depends on the ____.

- A. type of product and its target consumers
- B. amount of money available
- C. company
- D. agent
- E. location of the business

7. is considered ____.

- A. an aid to trade
- B. a stage in production
- C. a form of consumer protection
- D. a channel of distribution

8. Which of these is NOT a function of agents?
- A. They design and create advertisements.
 - B. They liaise with media houses on behalf of their clients.
 - C. They advise clients on the best medium to advertise a particular product.
 - D. They create competition among manufacturers.
 - E. They advertise products with the intension to make profit.
9. _____ refers to the different channels through which the awareness of goods and services is made known to the public.
- A. Publicity
 - B. media
 - C. Advertising
 - D. Channel of distribution
10. All of the following are means of advertising, except _____.
- A. radio
 - B. cinemas
 - C. television
 - D. retailing
 - E. outdoor display
11. Which of the following is NOT a condition that satisfies?
- A. It must persuade and induce people to buy the product or service.
 - B. It should boost the confidence of people in the product or service.
 - C. It must arouse the interest of members of the public to the product.
 - D. It should attract the attention of agents to the public.

12. Which of the following is NOT an outdoor display?

- A. Bill board.
- B. Car stickers.
- C. Handbills.
- D. Neon signs.
- E. Posters.

13. An advert demonstrating the use of a product is best done by _____.

- A. radio
- B. posters
- C. handbills
- D. television
- E. bill boards

14. All of the following factors are considered before is carried out, except _____.

- A. the nature of the product or service in question
- B. the members of the public for whom the product or service is targeted
- C. the buying habits of consumers
- D. the ways to protect consumers from middlemen

15. Calling the attention of members of the public to a product or service in order to induce them to buy is known _____.

- A. data
- B. Advertising
- C. direct services
- D. insurance
- E. information

16. G is said to increase profitability because _____.

- A. it creates the awareness of goods and services
- B. it can increase demand and immediate sales
- C. it leads to an increase in production activities
- D. the products and services become available in the market

17. Which of the following BEST describes an agent?

- A. He advises clients on the least medium to advertise their products.
- B. He is a middleman in the chain of supply.
- C. He causes confusion in the minds of consumers.
- D. He designs and creates the best way products can be advertised.
- E. He hoards information on how products can be used.

18. Which of the following statements is false?

- A. The main objective of is to create the awareness of goods and services to members of the public.
- B. is carried out for products and services that new in the market only.
- C. The type of media used to advertise is a very important factor when considering how to inform the public.
- D. The radio is the most common advertisement medium used in Nigeria.

19. Which of the following options is true of an agent?

- A. He sets confusion between two organisations that sell similar products.
- B. He sells the organisation's products to consumers and makes returns to the cash account.
- C. He informs people of a new product and how it can be effectively used.
- D. He advises an organisation on the kind of staff to employ.

20. Which of the following is NOT true of Advertising?

- A. It enlightens members of the public on the usefulness of a product.
- B. It creates the awareness of the quality of a product.
- C. It manufactures the product in large quantities.
- D. It provides information on the availability of a product or group of products.
- E. It helps to improve sales.

TOPIC: BALANCE SHEET

DIRECTION: Choose the correct answer from the lettered options.

1. The net profit represents retained earnings after the deduction of drawings.
 - A. True
 - B. False

2. Which of the following books of account shows the asset and liabilities of a business concern on a certain date?
 - A. ledger
 - B. Ledger
 - C. Journal
 - D. journal
 - E. Balance sheet

3. The third line in the heading of a indicates _____.
 - A. the owner's name
 - B. the name of the document
 - C. the date on which the is drawn
 - D. the business address
 - E. None of the above

4. _____ is the value of unsold stock at the end of a period.
 - A. Opening stock
 - B. Last stock
 - C. Closing stock
 - D. Cost of goods sold
 - E. Assets

5. Which of the following books of account shows the assets and liabilities of a business concern on a certain date?

- A. Cost of goods sold
- B. Ledger
- C. Assets
- D. Journal
- E. Balance sheet

The correct answer is option [E]

6. When preparing a using the vertical method, the assets are normally listed _____.

- A. first
- B. last
- C. in-between
- D. below
- E. None of the above

7. Assets have _____ balances.

- A. credit
- B. debit
- C. land
- D. All of the above
- E. None of the above

8. Current liabilities are debts which must be repaid quickly, probably within one year.

- A. True
- B. False

9. If the T- account method is used, liabilities are presented ____ assets, or featured on the ____ -hand side of the balance sheet.

- A. below, right
- B. below, left
- C. above, right
- D. above, left
- E. in the middle, top

10. _____ consist of money owed for goods supplied and loans advanced to the organization.

- A. Assets
- B. Liabilities
- C. Land
- D. Credits
- E. None of the above

11. An example of an intangible asset is _____.

- A. a motor vehicle
- B. a building
- C. a machinery
- D. goodwill
- E. None of the above

12. Which of these is NOT a fixed asset?

- A. Debtor
- B. Premises
- C. Furniture and fitting
- D. Vehicle

13. The summary statement of the assets and liabilities of a company at a given period is known as the _____.

- A. balance sheet
- B. Assets
- C. trading profit and loss accounts
- D. company accounts
- E. cash account

14. All of the following are types of assets, except _____.

- A. buildings
- B. cash
- C. creditors
- D. furniture and fittings
- E. goodwill

15. When preparing a balance sheet, which of these assets comes first?

- A. Land
- B. Building
- C. Cash
- D. Goodwill
- E. Stocks

16. The first line in the heading of a indicates _____.

- A. the name of the business
- B. the address
- C. the date
- D. the owner's designation
- E. the type of business

17. The second line in the heading of a _____.

- A. the name of the business, e.g. O. Kana.
- B. the name of the document, e.g.
- C. the address of the business
- D. the date on which the balance is drawn
- E. None of the above

18. Non-periodic transactions are those transactions that affect a business for a term of more than one year.

- A. True
- B. False

19. _____ represents withdrawals of cash or goods made by the owner of the business.

- A. Drawings
- B. Assets
- C. Liabilities
- D. Profits
- E. None of the above

20. Assets can be broken down into _____ and _____ assets.

- A. land and building
- B. fixtures and fittings
- C. credit and debit
- D. fixed and current
- E. None of the above

21. _____ gives the summary of assets and liabilities in a well arranged form so that the financial position of the business can be clearly ascertained.

- A. Balance sheet
- B. Assets
- C. Trading,
- D. Gross profit
- E. Statement of accounts

22. All of the following are examples of current assets, except _____.

- A. stocks for sales
- B. debtors
- C. cash
- D. goodwill
- E. All of the above

23. Pick the odd item in the list below.

- A. Goodwill
- B. Trademark
- C. Patent
- D. Copyright
- E. Drawings

24. What is a balance sheet?

- A. It is an account drawn to show the progress of the business.
- B. It is a balanced statement of assets and liabilities of a business.
- C. It is the sum total of all the assets that balance the trial balance.
- D. It is the sum of sales and purchases on the debit side.

25. Capital is the staff's commitment to the business and represents the value injected by the owner and the staff, either to commence or to effect expansion of the business.

- A. True
- B. False

26. Which of the options below is a current liability?

- A. Land
- B. Cash
- C. Trade creditors
- D. Long-term loan
- E. Goodwill

27. The summary statement of the financial position of assets and liabilities of a company is known as the _____.

- A. balance sheet
- B. Assets
- C. trading,
- D. company account
- E. cash account

The correct answer is option [A]

28. The two types of assets are _____ and _____.

- A. tangible and intangible assets
- B. fast and slow assets
- C. rapid growing and slow growing assets
- D. goodwill and land assets
- E. None of the above

29. _____ is an example of a long-term liability.

- A. Rent
- B. Goodwill
- C. Prepayment
- D. Depreciation
- E. Long-term loan

30. Usually, drawings are deducted from the _____ on the balance sheet.

- A. fixed assets
- B. gross
- C. capital
- D. loan
- E. goodwill

31. _____ are those items of a business which are used to generate income for the business.

- A. Income
- B. Liabilities
- C. Assets
- D. Money
- E. None of the above

32. Capital drawings are presented on the _____ -hand side of the balance sheet.

- A. right
- B. above
- C. left
- D. top

33. Which of these is NOT true about the non-periodic transaction?

- A. They are those transactions whose effect on the business is for a term more than one year.
- B. They are transferred to the trading profit and loss account.
- C. They are balanced off and carried to the beginning of the subsequent period.
- D. They are featured on the end of year balance sheet.
- E. None of the above.

34. _____ is an advantage which a businessman has over other businessmen.

- A. Land
- B. Buildings
- C. Goodwill
- D. Friends
- E. Good business

35. When using a T- method to prepare an account, the totals of the two sides must be written _____.

- A. together
- B. on the same side
- C. on the same line
- D. one after the other
- E. All of the above

36. Generally, assets are listed in the order of _____.

- A. permanence
- B. size
- C. amount
- D. class
- E. All of the above

37. In the balance sheet, the closing stock appears as a _____ asset.

- A. fixed
- B. long-term
- C. current
- D. tangible
- E. intangible

38. In the balance sheet, assets are presented as _____ balances.

- A. credit
- B. debit
- C. ledger
- D. All of the above
- E. None of the above

39. This is a statement of _____.

- A. assets
- B. liabilities
- C. profits
- D. assets and liabilities
- E. assets and profits

40. The usually has ____ number of headings.

- A. 1
- B. 2
- C. 3
- D. 4
- E. 5

41. _____ Liabilities are those claims, due to outside interests, which are not expected to be settled within a period less than one year.

- A. Long-term
- B. Short-term
- C. Current
- D. Assets
- E. None of the above

42. This is not an account because _____.

- A. it balances accounts
- B. it is a T- account
- C. it enters only on the debit side
- D. it is vertically represented
- E. it does not form part of the double entry system

43. All of the following are examples of fixed assets, except _____.

- A. land
- B. building
- C. goodwill
- D. motor vans
- E. cash

44. The working capital of a business simply represents the _____.

- A. current assets and current liabilities
- B. current assets and fixed assets
- C. current assets less current liabilities
- D. current liabilities less fixed assets
- E. current liabilities and fixed assets

45. Which of these is not a book of original entry?

- A. Purchase day book
- B. Sales day book
- C. Return Inwards day book
- D. Petty cash book
- E. Return Outwards day book

46. The last aspect of a financial statement to be prepared is the _____.

- A. ledger
- B. profit and loss
- C. balance sheet
- D. Assets
- E. T- account

47. When listing current assets in a balance sheet, which of the following comes last?

- A. Debtors
- B. Stocks
- C. Goodwill
- D. Cash
- E. Motor vehicles

48. The two types of liabilities are the ____ and ____ liabilities.

- A. fixed and current
- B. long-term and current
- C. tangible and intangible
- D. long-term and short-term
- E. seen and unseen

The correct answer is option [B].

TOPIC: BUSINESS LETTER

DIRECTION: Choose the correct answer from the lettered options.

1. When using the indented style to type a business letter, the date is typed _____.

- A. on the left margin
- B. below the reference
- C. in full and in capital letters
- D. on the same horizontal line as the reference
- E. none of the above

2. The abbreviation for enclosure of cheque, brochure, or any other document in a is _____.

- A. Enc.
- B. Encl.
- C. Ens.
- D. Ensl.
- E. Ensr.

3. A _____ provides a channel for written and helps to preserve the record of a transaction.

- A. business letter
- B. letter headed paper
- C. personal letter
- D. Assets
- E. receipt

4. When writing a business letter, the date should be written in the order: _____, _____ and _____.

- A. year, month, day
- B. year, day, month
- C. month, year, day
- D. month, day, year
- E. day, month, year

5. The following are major parts of a business letter, except _____.

- A. the heading
- B. the opening
- C. the body
- D. the tale
- E. the closing

6. If an enclosure has in its body, to show the enclosure is attached in the letter, the sign _____ is added at the end of the letter.

- A. 'Attached'
- B. copy
- C. duplicate
- D. 'Enc'
- E. Attached or ATT

7. Postcards are usually A6 in the size _____.

- A. 148 x 105mm
- B. 150 x 109mm
- C. 145 x 111mm
- D. 140 x 120mm

8. The following are major parts of a business letter, except _____.

- A. the heading
- B. the opening
- C. the body
- D. the detail
- E. the closing

9. The sign 'PS' at the end of a letter indicates _____.

- A. a postscript is used
- B. a postage fee is added
- C. a postage is used
- D. a passport is added and other documents enclosed
- E. an addition to the body of the letter has to be made

10. A letter headed paper has all of the following components, except _____.

- A. name
- B. addresses
- C. telephone numbers
- D. company logo
- E. home town

11. In the semi-blocked letter, the subject heading will be written in the _____ of the letter.

- A. head
- B. end
- C. left
- D. right

E. middle

12. For the fully-blocked letter, all the lines of the letter start on the _____.

A. horizontal line

B. vertical line

C. same line

D. parallel line

E. All of the above

13. The _____ is usually typed on the third single-line space below the last line of the address.

A. conclusion

B. complimentary

C. salutation

D. closure

E. body

14. When writing a business letter, the name and address of the addressee should be typed in single-line spacing on the _____ line below the three single-line spaces for the reference.

A. first

B. second

C. Third

D. fourth

E. Fifth

15. _____ is not a type of business letter.

- A. Formal letter
- B. Fully-blocked letter
- C. Semi-blocked letter
- D. Blocked letter
- E. All of the above

16. The first line of each paragraph in the body of the letter typed in the indented style starts _____ spaces to the right of all subsequent lines in the same paragraph.

- A. 2 or 3
- B. 3 or 4
- C. 4 or 5
- D. 5 or 6
- E. 6 or 7

17. In which of these styles can a be typed?

- A. Paragraph
- B. Indented
- C. Lower case
- D. All of the above
- E. None of the above

18. The _____ of the letter usually starts on the second single-line, just below the line of the salutation.

- A. date
- B. address
- C. closing
- D. body
- E. enclosure

19. When writing a business letter, the date is usually typed on the _____ single line spacing below the printed heading.

- A. second
- B. first
- C. Third
- D. fourth
- E. Fifth

20. The thin paper coated with colour and used between sheets of paper for writing or typing is called _____.

- A. carbon paper
- B. A4 sheet
- C. A5 sheet
- D. A6 sheet
- E. soft paper

21. In the fully-blocked style of typing a business letter, all parts of the letter begin from _____.

- A. the right margin
- B. paragraph
- C. the left margin
- D. the top
- E. anywhere the typist chooses

22. The sign for enclosure indicates that _____.

- A. the letter is closed by a signature
- B. the letter is enclosed in an envelope
- C. the enclosure mentioned in the letter is attached with the letter
- D. All of the above
- E. None of the above

23. When addressing an envelope, the address must be typed on the lower half of the envelope with a margin above, which is not less than _____ for the postmarks and stamps.

- A. 1 inch
- B. 2 inches
- C. 1 1/2 inches
- D. 2 1/2 inches
- E. 3 inches

24. The following is a type of layout of business letters, except the _____.

- A. fully-blocked
- B. blocked
- C. semi-blocked
- D. A4 sized
- E. indented

The correct answer is option [D]

TOPIC: COMMUNICATION

DIRECTION: Choose the correct answer from the lettered options.

1. Information about telephone services and its users is available in a book called the telephone _____.

- A. dictionary
- B. phone booklet
- C. directory
- D. manual
- E. calls book

2. What does the abbreviation G.P.O. represent?

- A. General Personnel Office.
- B. General Post Office.
- C. General Postal Order.
- D. Grant Purpose Office.
- E. Great People's Office.

3. NIPOST can transfer money through _____.

- A. the federal savings bank
- B. cash
- C. cheques
- D. bank draft
- E. none of the above

4. _____ is the computerized system linking the whole world.

- A. V-Mobile
- B. MTN
- C. NITEL
- D. Global
- E. Internet

5. Which of these teleservices are NOT offered by NITEL?

- A. Telex services
- B. Facsimile transmission (FAX)
- C. Trunk call services
- D. International telephone services
- E. None of the above

6. NITEL stands for _____.

- A. Nigerian Postal Service
- B. Nigerian Telecommunications
- C. National Telecommunications
- D. National Telephone Company
- E. National Telephone Limited

7. The international services of NIPOST include all of the following, except _____.

- A. surface mail
- B. free post
- C. air mail
- D. insurance services
- E. international reply coupon

8. All, but one of the following is a medium of communication. Identify the odd one.

- A. Telephone
- B. Email
- C. Modem
- D. Intranet
- E. Gmail

9. A trunk call involves _____ telephone exchanges.

- A. 1
- B. 2
- C. 3
- D. 4
- E. 5

10. In order to remain connected with the G.S.M mobile network, subscribers need to _____.

- A. recharge the phones with credit vouchers
- B. update their phones
- C. upgrade their phones
- D. reconnect their phones
- E. be friendly with the dealers

11. NIPOST carries and distributes all of the following, except _____.

- A. ordinary letters
- B. post cards
- C. express letters
- D. registered letters
- E. none of the above

12. What is Communication?

- A. It is the exchange of information, new ideas, and opinions.
- B. It is talking on radio or with the use of a microphone.
- C. It is speaking on the phone to someone in another country.
- D. It is having a conversation with your peer group.
- E. It is speaking one's dialect.

13. Special services rendered by NITEL include all of the following, except _____.

- A. alarm calls
- B. telex services
- C. telegraphic services
- D. local calls
- E. sent-for calls

14. NIPOST means _____.

- A. National Post Office Box
- B. National Post Office Service Transfer
- C. Nigerian Post Office Transfer
- D. Nigerian Postal Service
- E. National Postal Service

15. Information about telephone services and users is available in a book called telephone ____.

- A. dictionary
- B. booklet
- C. directory
- D. manual
- E. calls

16. All of the following are letters handled by NIPOST, except ____.

- A. ordinary letters
- B. registered letters
- C. express letters
- D. telegram letters
- E. speed post

17. A local call is ____.

- A. a call that is made within a locality and under the same telephone exchange
- B. a call that is made within a locality and under two telephone exchanges
- C. a trunk call with one telephone exchange
- D. a trunk call with two telephone exchanges
- E. None of the above

18. NITEL was established _____.

- A. 1 January, 1981
- B. 1 January, 1982
- C. 1 January, 1983
- D. 1 January, 1984
- E. 1 January, 1985

19. A telephone call made within the same town best describes a _____.

- A. local call
- B. international call
- C. trunk call
- D. telex call
- E. telephone call

20. is important for all of the following reasons, except _____.

- A. it maintains contacts
- B. it enhances relationships
- C. it makes the world one huge single village
- D. it saves time and resources
- E. it makes one less knowledgeable

21. _____ is the telephone code for Lagos State.

- A. 0803
- B. 0804
- C. 01
- D. 084
- E. 09

22. Which of the following is NOT a postal service?

- A. Air mail
- B. Cable
- C. Telex
- D. Telegram
- E. Trunk call

23. Which of the following services is NOT provided by NIPOST?

- A. Business reply service
- B. Express letters
- C. Ordinary letters
- D. Registered letters
- E. Television service

24. The process of transmitting information from one person to another is called _____.

- A. relation
- B. transportation
- C. communication
- D. warehousing
- E. public relations

25. The process by which messages are sent and received is called _____.

- A. advertisement
- B. commerce
- C. communication
- D. trade
- E. warehousing

26. The types of calls provided by NITEL include all of the following, except _____.

- A. local calls
- B. trunk calls
- C. external calls
- D. international calls
- E. internal calls

27. The stamps on a letter are the _____.

- A. postage fee
- B. decoration on envelopes
- C. NIPOST logo
- D. All of the above
- E. None of the above

28. STD stands for _____.

- A. Standard Trunk Dialing
- B. Subscriber Trunk Dialing
- C. Subscriber Telephone Dialogue
- D. Subscriber Telephone Directory
- E. Standard Telephone Directory

29. Which of these services is not offered by the Nigerian Postal Services?

- A. Distributing of letters from one person to another.
- B. Transferring of funds from one person to another.
- C. Ensuring that goods are transferred from one place to another.
- D. Ensuring that parcels are delivered to the right persons.

TOPIC: INVOICE

DIRECTION: Choose the correct answer from the lettered options.

1. An outlines all of the following details, except the _____.
 - A. cash denomination
 - B. order number
 - C. order date
 - D. unit price
 - E. discount, if any

2. Which of the following is a method of payment through the post office?
 - A. National giro service
 - B. Cheques
 - C. Bank drafts
 - D. Bank notes
 - E. Cash

3. A bill of exchange is _____.
 - A. an unconditional promise in writing, made by one person to another, agreeing to pay a sum of money on demand or at a future fixed determinable date
 - B. a payment done by using cash which is a legal tender
 - C. a voucher produced in different denominations, each showing the monetary worth of the voucher
 - D. a promise to pay an agreed sum of money on a given date using an acceptance house
 - E. None of the above

4. Which of these is NOT a legal tender?

- A. Cheque
- B. Postal order
- C. Money order
- D. UBA money gram
- E. Naira notes

5. All of the following are methods of payment through the commercial bank, except ____.

- A. bank notes and coins
- B. cheques
- C. traveler's cheques
- D. bank draft
- E. promissory note

6. What is the full meaning of L.P.O.?

- A. Local Police Officer
- B. London Purchase Order
- C. Local Purchase Order
- D. London Police Officer
- E. Local Procurement Order

7. The cheque system has all of the following advantages, except ____.

- A. it provides a simple method of cash transfer
- B. it provides a relatively safe method for the settlement of debts
- C. it eliminates the burden and danger of carrying large amounts of money from place to place
- D. it makes business transactions faster and easier

8. Which one of the following would you obtain for your boss who is going on an overseas tour?

- A. Bank draft
- B. Overdraft
- C. International money order
- D. Travelers cheque
- E. Local cheque

9. How many types of crossings are there on cheques?

- A. 1
- B. 2
- C. 3
- D. 4
- E. 5

10. All of the following are private methods of payment, except _____.

- A. bill of exchange
- B. promissory note
- C. personal I.O.U
- D. cash payment
- E. debenture

11. Money can be sent from one person to another through all of the following, except ____.

- A. western union
- B. money order
- C. post office stamp
- D. postal order

12. Which of these is not a source document?

- A.
- B. Receipt
- C. Cheque
- D. Journal
- E. None of the above

13. A Local Purchase Order moves from the ____ to ____.

- A. manager to accountant
- B. manufacturer to producer
- C. organisation to supplier
- D. headmaster to student
- E. mother to father

14. Which of the following is an evidence of money paid and received?

- A.
- B. Receipt
- C. Imprest system
- D. Cover paper
- E. Bill of lading

15. Which of the following is a type of invoice?

- A. Pro-forma
- B. Cash
- C. Entries
- D. Credited
- E. Debited

16. All of the following are the features of an open cheque, except _____.

- A. the name of the bank
- B. the cheque number
- C. two lines on the face of the cheque
- D. the name of the person receiving the cheque
- E. the name of the person issuing the cheque

17. The types of crossings found on cheques are ____ and ____ crossings.

- A. general and special
- B. general and normal
- C. special and artificial
- D. normal and artificial
- E. none of the above

18. Which of these is NOT true about a crossed cheque?

- A. It can only be paid into a current account.
- B. It can be used to pay cash across the counter.
- C. It can be endorsed to a third party.
- D. It cannot be paid into a savings account.
- E. It can be very restrictive.

19. The extent to which an can be used depends on all of the following, except _____.

- A. type
- B. size of purchase
- C. money
- D. complexity of the organization
- E. geographical spread of the organization

TOPIC: MANUSCRIPTS

DIRECTION: Choose the correct answer from the lettered options.

1. What is the meaning of the abbreviation 'wh'?
 - A. when
 - B. which
 - C. what
 - D. where
 - E. wheel

2. What is the meaning of the sign 'u c' in the margin of a manuscript?
 - A. Reverse the order.
 - B. Underscore.
 - C. Upper Case.
 - D. Under Case.
 - E. Order of reverse.

3. A _____ is a handwritten note.
 - A. cover note
 - B. formal letter
 - C. manuscript
 - D. writing
 - E. write-up

4. What is the meaning of the sign 'run on' in the margin of a manuscript?

- A. Uppercase.
- B. Do not begin a new paragraph.
- C. Begin a new paragraph.
- D. Begin a new page.
- E. Do not begin a new page.

5. What is the meaning of the abbreviation 'plse'?

- A. pulse
- B. pause
- C. peoples
- D. place
- E. please

6. What is the meaning of the sign 'stet' in the margin of a manuscript?

- A. Uppercase exemption.
- B. Lowercase exemption.
- C. Strike out exemptions.
- D. Do not omit parts struck out and dotted underneath.
- E. Omit parts struck out and dotted underneath.

7. What is the meaning of the abbreviation 'bn'?

- A. begin
- B. being
- C. been
- D. between
- E. began

8. What is the meaning of this abbreviation 'Yrs ffy'?

- A. Years fulfilled
- B. Years of fulfilment
- C. Yours faithfully
- D. A or B
- E. A or C

9. What is the meaning of the abbreviation 'affn'?

- A. affirmation
- B. affection
- C. afternoon
- D. after now
- E. affirmative

10. What is the meaning of the abbreviation 'asst'?

- A. assist
- B. assistant
- C. assessment
- D. assign
- E. assignment

11. 'Np' is a correction sign that means _____.

- A. no passage
- B. new paragraph
- C. Nigerian police
- D. new payers
- E. None of the above

12. _____ are those words written as a title at the top of a piece of writing or at the top of each part of the writing.

- A. Titles
- B. Subtitles
- C. Headings
- D. Displays
- E. Capital letters

13. What is the meaning of the abbreviation 'abt'?

- A. about
- B. abort
- C. abhor
- D. abate
- E. abbot

14. _____ Headings give more information on what the text is about.

- A. Main
- B. Sub
- C. Shoulder
- D. Open
- E. Paragraph

15. What is the meaning of the sign 'trs' in the margin of a manuscript?

- A. Reverse the order.
- B. Upper case.
- C. Order of reverse.
- D. Transfer the space.
- E. Insert space.

16. The sub-heading is usually typed in _____.

- A. closed capitals
- B. spaced capitals
- C. initial capitals
- D. open capitals
- E. None of the above

17. Which of these is NOT a characteristic of a shoulder heading?

- A. It is typed on the left margin.
- B. It can be typed in small letters with initial capitals.
- C. It can be typed in closed capitals.
- D. It can have an underscore.
- E. It is typed at the centre of the whole work.

18. What is the meaning of the abbreviation 'asap'?

- A. as soft as possible
- B. as simple as possible
- C. as seen as provided
- D. as same as possible
- E. as soon as possible

19. Which of these headings is centered over the body of the text in a typewritten work?

- A. Sub-heading
- B. Paragraph heading
- C. Shoulder heading
- D. Main heading
- E. All of the above

20. What is the meaning of the abbreviation 'ms'?

- A. Manuscript
- B. Manicure
- C. Manager
- D. Microsoft
- E. Message

21. What is the meaning of the sign 'Np' in the margin of a manuscript?

- A. New page
- B. New paragraph
- C. No page
- D. No paragraph
- E. Number of page

The correct answer is option [B]

22. A heading which stands on a separate line is called a _____ heading.

- A. main
- B. sub
- C. paragraph
- D. shoulder
- E. None of the above

23. The abbreviation 'wd' means _____.

- A. word
- B. would
- C. wonder
- D. weed

24. ____ gives a brief idea of the whole text.

- A. Main heading
- B. Sub-heading
- C. Shoulder heading
- D. Paragraph heading
- E. All of the above

25. Which of the following headings is NOT most commonly used?

- A. Main heading
- B. Paragraph heading
- C. Shoulder heading
- D. All of the above
- E. None of the above

26. All of these are types of headings, except _____.

- A. Main heading
- B. Shoulder heading
- C. Tail heading
- D. Paragraph heading
- E. None of the above

27. What is the meaning of the abbreviation 'wd'?

- A. word
- B. ward
- C. wood
- D. wade
- E. would

28. What is the meaning of the abbreviation 'mtg'?

- A. management
- B. meeting
- C. managing
- D. maintaining
- E. mastering

29. What is the meaning of the abbreviation 'wk.'?

- A. weak
- B. week
- C. weekly
- D. work
- E. wicked

30. Which of these is NOT a characteristic of the Main heading?

- A. It gives a brief idea of the whole text.
- B. It is centered over the body of the text.
- C. It can be typed at the left-hand margin.
- D. It is typed in spaced or closed capitals.
- E. It can be typed at the right-hand margin in capitals.

31. What is the meaning of the sign '#' in the margin of a manuscript?

- A. Lowercase
- B. Uppercase
- C. Middlecase
- D. Insert a line
- E. Insert space

TOPIC: OFFICE EQUIPMENT

DIRECTION: Choose the correct answer from the lettered options.

1. Which of the following is a characteristic of office machines?

- A. They reduce labour.
- B. They help increase work productivity.
- C. They guarantee uniformity, neatness and legibility.
- D. They guarantee accurate and prompt work.
- E. All of the above.

2. A dictation machine is _____.

- A. a machine that dictates instructions to employees, as recorded by the boss, whenever he is absent
- B. an electronic device capable of recording dictations, instructions and minutes of a meeting for later playback
- C. a computer that dictates all kinds of sounds when operated
- D. All of the above
- E. None of the above

3. The stencil is mostly related to _____.

- A. photocopying
- B. filing
- C. duplicating
- D. manifolded
- E. writing letters

4. The factors considered before purchasing an include all of the following, except ____.

- A. Time saving device.
- B. Available spare parts.
- C. Easy to operate.
- D. Produces substandard work.
- E. Essential for the task.

5. The typewriter is an used for _____.

- A. faxing letters
- B. typing letters
- C. sending letters
- D. duplication letters
- E. photocopying letters

6. ____ is an used to reproduce copies of an original document in a fast mode.

- A. Photocopier
- B. Franking machine
- C. Typewriter
- D. Perforator
- E. Scanner

7. An office machine used for inserting staples to hold a set of papers together is called a ____.

- A. typewriter
- B. perforator
- C. stapler
- D. calculator
- E. filing

8. Which of these is NOT a disadvantage of stencil duplicating machines?

- A. A picture cannot be transferred on to the copy paper.
- B. The quality of paper is poor.
- C. Once used, the stencil cannot be altered.
- D. Used stencil can be stored for further use.
- E. The used stencil is wasteful if only a few copies are to be produced.

9. Which of the following is NOT performed in an office?

- A. Typing
- B. Grazing
- C. Sorting and filing
- D. Duplicating
- E. Photocopying

10. Which of the following is NOT an input device in a computer?

- A. Mouse
- B. Light pen
- C. Keyboard
- D. Scanner
- E. Monitor

11. Which of these is NOT an equipment used in an office?

- A. Stamp and ink pad
- B. Printer
- C. Duplicating machine
- D. Stapler
- E. None of the above

12. Which of these is NOT a type of filing cabinet?

- A. Steel
- B. Vertical
- C. Desk
- D. Fire-proof
- E. Lateral

13. Which of these is NOT an advantage of office machines?

- A. Boosts the tempo of activities within the office.
- B. Elimination of fraud.
- C. Little labour is involved.
- D. They perform limited functions.
- E. Time is economized.

14. All of the following are component parts of a computer, except _____.

- A. Central Processing Unit
- B. output unit
- C. input unit
- D. mainframe
- E. none of the above

15. A computer system consists of _____.

- A. hard ware devices
- B. software devices
- C. a user
- D. A and B
- E. None of the above

16. Which of these is NOT a type of typewriter?

- A. Electric
- B. Electronic
- C. Portable
- D. Standard
- E. Computer

17. The _____ is a key office equipment.

- A. filing cabinet
- B. chair
- C. generator
- D. fridge
- E. washing machine

18. _____ is a device used in performing tasks in a much easier way in an organization.

- A. Office furniture
- B. Office equipment
- C. Office material
- D. Office fixtures
- E. Office fittings

19. The disadvantages of using include all of the following, except ____.

- A. The work process is delayed whenever the equipment breaks down.
- B. The cost of acquiring an equipment may be high.
- C. Workers who used to handle the tasks performed by the equipment may not be needed anymore.
- D. Less human energy will be needed to perform tasks.
- E. With time, better equipment will be produced to perform tasks.

20. ____ is an used to bore a hole or holes through sheets of paper or a file jacket.

- A. Proferator
- B. Scanner
- C. Franking machine
- D. Stapler
- E. Paper file

TOPIC: OFFICE PROCEDURES

DIRECTION: Choose the correct answer from the lettered options.

1. When payment is made to settle a demand, whether by cash, cheque or bank draft, the payee must be issued ____.

- A. a receipt
- B. a bill
- C. an
- D. a debit note
- E. a credit note

2. ____ is an instrument issued by a financial institution which serves as a means for purchasing consumer goods and services on credit up to a fixed limit from a retailer.

- A. Bin card
- B. Bank card
- C. Credit card
- D. Debit card
- E. Pin card

3. Which of the following is NOT true of wages?

- A. Wages are usually paid to casual workers.
- B. Wages are paid to permanent staff.
- C. Payment of wages could be terminated at a short notice.
- D. Payment of wages could be on hourly or daily basis.

4. All of the following are methods of remunerating casual workers, except _____.

- A. time rate
- B. piece rate
- C. commission basis
- D. salary payment
- E. premium bonus system

5. The methods of paying wages include all of the following, except _____.

- A. time rate
- B. luncheon voucher
- C. piece rate
- D. profit sharing method
- E. commission basis

6. _____ is a list of employees showing their particulars and the amount of wages to be paid to them at a given period.

- A. Pay slip
- B. Pay roll
- C. Pay cheque
- D. Pay draft
- E. Pay row

7. The objective of paying wages based on piece-rate is _____.

- A. to ensure quality production
- B. to ease the payment process
- C. to boost workers to produce more
- D. to account properly for the money paid out
- E. all of the above

8. Wage is _____.

- A. the reward for labour
- B. payment made to unskilled labour
- C. payment made hourly or on daily basis
- D. a non-taxable payment
- E. all of the above

9. To guard against forgery when making a payment by traveler's cheque, all the following procedures are followed except _____.

- A. a valid form of identification is required when cashing the cheque
- B. an authentic signature must be appended at the time of purchase and cashing the cheque
- C. an authentic signature must be appended at the time of converting the cheque into local currency
- D. all counterfoils from cheque leaves must be detached and kept separately from cheques
- E. none of the above

10. Which of the following is NOT a procedure for making payment?

- A. Payment by cash.
- B. Payment by discount.
- C. Payment by traveller's cheque.
- D. Payment by bank draft.
- E. Payment by cheque.

TOPIC: PAPER SIZE

DIRECTION: Choose the correct answer from the lettered options.

1. A5 is _____.
 - A. twice A4
 - B. half of A4
 - C. same size as A4
 - D. not comparable with any other
 - E. bigger than A4

2. The total number of single-line vertical spaces of an A6 paper is _____.
 - A. 30
 - B. 25
 - C. 35
 - D. 45
 - E. 40

3. The approximate measurements in millimeters for the foolscap paper is _____.
 - A. 330 and 200
 - B. 330 and 300
 - C. 203 and 330
 - D. 203 and 300
 - E. none of the above

4. All, but one of the following are types of typing paper, except _____.

- A. foolscap
- B. quarto
- C. octavo
- D. note book
- E. A4 portrait

5. When using an elite machine, a sixmo paper type has _____ spaces to a line.

- A. 89
- B. 98
- C. 90
- D. 87
- E. 78

6. When using an elite machine, an A4 paper sized sheet has _____ horizontal spaces in a line.

- A. 89
- B. 90
- C. 100
- D. 110
- E. 50

7. The A4 portrait paper can be used for all of the following, except _____.

- A. tables
- B. reports
- C. minutes
- D. invitations
- E. letters

8. Vertically, the A5 paper type has a total number of _____ single line spaces.

- A. 60
- B. 58
- C. 45
- D. 35
- E. 25

9. What is the size of an A4 paper type?

- A. 8 x 11 inches
- B. 7 x 12 inches
- C. 6 x 13 inches
- D. 9 x 10 inches
- E. 5 x 14 inches

10. The typewriter has _____ typefaces of paper.

- A. 1
- B. 2
- C. 3
- D. 4
- E. 5

11. When using a pica machine, a quarto paper type has _____ horizontal line spaces.

- A. 90
- B. 99
- C. 97
- D. 88

12. When using an elite machine, an A6 paper type has _____ horizontal spaces in a line.

- A. 70
- B. 77
- C. 99
- D. 90
- E. 88

13. When using an elite machine, an A4 paper sized sheet has _____ horizontal spaces from the centre of the paper to the end.

- A. 50
- B. 37
- C. 49
- D. 89
- E. 70

14. When using a pica machine, an A4 paper sized sheet has _____ horizontal spaces from the centre of the paper to the end.

- A. 50
- B. 67
- C. 41
- D. 40
- E. 78

15. When using a pica machine, an A4 paper sized sheet has _____ horizontal spaces in a line.

- A. 78
- B. 79
- C. 77
- D. 82
- E. 81

16. When using a pica machine, an A6 paper type has _____ horizontal spaces in a line.

- A. 60
- B. 78
- C. 59
- D. 45
- E. 54

17. How many vertical single-line spaces do we have in an A4 size paper?

- A. 100
- B. 78
- C. 90
- D. 99
- E. 70

18. When using an elite machine, a quarto paper type has _____ horizontal line spaces.

- A. 90
- B. 96
- C. 97
- D. 99
- E. 98

19. The A6 paper is generally used for _____.

- A. tables
- B. tables and reports
- C. minutes and letters
- D. postcards, memos and envelopes
- E. postcards and tables

20. When using an elite machine, an octavo paper type has _____ horizontal spaces in a line.

- A. 90
- B. 60
- C. 50
- D. 70
- E. 80

21. An octavo size paper type is usually _____ in size.

- A. 5 x 8 inches
- B. 5 x 7 inches
- C. 6 x 8 inches
- D. 4 x 8 inches

22. The approximate length and width in millimetres for the A5 landscape paper are _____.

- A. 148 and 142
- B. 210 and 148
- C. 120 and 210
- D. 148 and 184
- E. 148 and 210

23. Vertically, an A4 portrait paper will take _____ single line spaces.

- A. 75
- B. 70
- C. 50
- D. 35
- E. 25

24. When using a pica machine, an A5 paper type has _____ horizontal spaces in a line.

- A. 100
- B. 99
- C. 88
- D. 82
- E. 77

25. The approximate length and width in millimeters for the A6 paper are _____.

- A. 148 and 105
- B. 148 and 210
- C. 210 and 148
- D. 210 and 297
- E. 330 and 203

26. A quarto is usually _____ in size.

- A. 9 x9 inches
- B. 8 x 8 inches
- C. 7 x 8 inches
- D. 8 x 10 inches
- E. 8 x 9 inches

27. Foolscap size paper usually used for typing long letters or documents is usually _____.

- A. 8 x 13 inches
- B. 8 x 9 inches
- C. 8 x 7 inches
- D. 8 x 12 inches
- E. 8 x 11 inches

28. When using a pica machine, an octavo paper type has _____ horizontal spaces in a line.

- A. 80
- B. 50
- C. 60
- D. 90
- E. 70

29. Pica and _____ are the typefaces of a paper of the typewriter.

- A. Pico
- B. envelope
- C. elite
- D. axis
- E. atlas

30. All of the following have the same use as the A4 landscape, except _____.

- A. A4 portrait
- B. A6
- C. A5 landscape
- D. foolscap
- E. None of the above

31. The approximate length and width in millimetres for the A5 portrait paper are _____.

- A. 210 and 140
- B. 148 and 210
- C. 140 and 148
- D. 210 and 148
- E. 140 and 210

32. When using an elite machine, an A5 paper type has _____ horizontal spaces in a line.

- A. 100
- B. 86
- C. 82
- D. 99
- E. 77

33. The A4 portrait paper takes _____ characters on the horizontal line using the elite typeface.

- A. 96
- B. 80
- C. 100
- D. 102
- E. 70

34. The approximate length and width in millimeters for the A4 landscape paper are _____.

- A. 210 and 297
- B. 297 and 210
- C. 297 and 297
- D. 210 and 210
- E. 300 and 210

35. An octavo paper type has _____ single-line spaces.

- A. 40
- B. 45
- C. 48
- D. 47
- E. 49

TOPIC: PERSONAL LETTERS

DIRECTION: Choose the correct answer from the lettered options.

1. When typing on envelopes for the _____ style, the second line in the address begins five spaces from the beginning of the first line, the third line begins five spaces from the beginning of the second line, and so on.

- A. blocked
- B. indented
- C. spaced
- D. capitalized
- E. None of the above

2. What is the approximate size of the official envelope?

- A. 105mm x 148mm
- B. 102mm x 146mm
- C. 148mm x 105mm
- D. 146mm x 102mm
- E. 84mm x 122mm

3. On a post card, it is absolutely unnecessary to have a _____.

- A. date
- B. reference
- C. salutation
- D. message
- E. None of the above

4. Which of these is NOT a part of a personal letter?

- A. Writer's address.
- B. Recipients address.
- C. Date.
- D. Body of letter.
- E. Name of writer.

5. 'Yours faithfully' is a complementary close in _____.

- A. a memo
- B. a mome
- C. a personal letter
- D. an official letter
- E. a friendly letter

6. Which of these is similar to a post card?

- A. Birthday card
- B. Memo
- C. Formal letter
- D. Personal letter
- E. Wedding card

7. _____ are never enclosed in envelopes.

- A. Post cards
- B. Business letters
- C. Birthday cards
- D. Invitation cards
- E. Formal letters

8. A _____ is a written from someone to a friend, parent, etc.

- A. personal letter
- B. formal letter
- C. public letter
- D. friendship letter
- E. None of the above

9. A personal letter is also known as a _____.

- A. formal letter
- B. semi-formal letter
- C. public letter
- D. private letter
- E. direct letter

10. The date in a personal letter is written _____.

- A. below the writer's address
- B. below the salutation
- C. below the complimentary close
- D. on the left-hand corner
- E. None of the above

11. When typing on envelopes using the _____ style, all lines in the address begin on the same vertical line.

- A. blocked
- B. indented
- C. capitalized
- D. bold
- E. None of the above

12. A personal letter starts with the _____.
- A. writer's address
 - B. date
 - C. salutation
 - D. the first paragraph
 - E. heading
13. 'Dear Mike' in a letter is the _____.
- A. name of the writer
 - B. name of the recipient
 - C. salutation
 - D. subject
 - E. none of the above
14. Which of these is NOT a part of a personal letter?
- A. Date.
 - B. Salutation.
 - C. Body of the letter.
 - D. Complimentary close.
 - E. None of the above.
15. The address on an envelope should be written _____.
- A. on the top right-hand corner
 - B. on the top left-hand corner
 - C. on the bottom right-hand corner
 - D. at the center of the envelope
 - E. slightly above the middle of the envelope

16. A formal letter ends with the _____.

- A. salutation
- B. complimentary close
- C. date
- D. address of recipient
- E. name of the writer

17. The official envelope is approximately the same size as the _____ paper size.

- A. A4 portrait
- B. A4
- C. A6
- D. A5
- E. A5 landscape

TOPIC: PROFIT AND LOSS ACCOUNT***DIRECTION: Choose the correct answer from the lettered options.***

1. If Kubulode receives a cash discount of 2% on goods worth ₦ 20,000, how much should he pay to the seller?

- A. ₦ 19,600.00
- B. ₦ 10,000.00
- C. ₦ 13,000.00
- D. ₦ 16,000.00
- E. ₦ 14,000.00

2. Use the information given to determine the Gross profit.

Sales.....₦14,600
purchases.....₦5,500
returns inwards.....₦150
rent.....₦2,000
salaries.....₦1,000
discount received.....₦400
closing stock.....₦250
opening stock.....₦100.

- A. ₦10,350
- B. ₦10,200
- C. ₦9,500
- D. ₦9,100
- E. ₦9,550

3. Items that represent gains or income include the following, except _____.

- A. bank interest received
- B. discount received
- C. bad debt recovered
- D. selling commission
- E. income from investments

4. If the vertical method is used, expenses (which are deducted from the gross profit) are listed _____ of the profit and loss account.

- A. above the gross profit
- B. below the gross profit
- C. on the left side
- D. on the right side
- E. none of the above

5. All of the following are items, except _____.

- A. sales
- B. purchases
- C. expense
- D. wages
- E. capital

6. Use the information given to determine the Net sales.

Sales.....	₦14,600
purchases.....	₦5,500
returns inwards.....	₦150
rent.....	₦2,000
salaries.....	₦1,000
discount received.....	₦400
closing stock.....	₦250
opening stock.....	₦100.

- A. ₦15,000
- B. ₦14,750
- C. ₦14,450
- D. ₦14,600
- E. ₦15,500

7. Which of these items are listed on the credit side of a trading account?

- (i) interest paid on loans
- (ii) salaries
- (iii) sales
- (iv) commission received
- (v) dividends received
- (vi) bad debts

- A. i, ii and vi
- B. iii, iv and v
- C. i, vi and iii

- D. ii, v and vi
- E. iv, v and vi

8. When using the T- account method for a trading account, expenses (which are deducted from the gross profit) are listed _____ of the profit and loss account.

- A. on the credit side
- B. on the right side
- C. on the debit side
- D. below
- E. above

9. Net profit is the surplus after charging gross profit with indirect cost of operation.

- A. True
- B. False

10. Which of the following is odd?

- A. Purchases
- B. Rent
- C. Sales
- D. Depreciation
- E. Interest payable

11. Use the information given to determine Net profit.

Sales.....	₦14,600
purchases.....	₦5,500
returns inwards.....	₦150
rent.....	₦2,000
salaries.....	₦1,000
discount received.....	₦400
closing stock.....	₦250
opening stock.....	₦100.

- A. ₦9,100
- B. ₦7,850
- C. ₦7,750
- D. ₦6,500
- E. ₦5,780

12. Which of the following options is true about the net profit?

- A. Net profit is the surplus after charging gross profit with indirect cost of operation.
- B. Net profit is an indicator of the performance of the business.
- C. Net profit shows clearly how much an entrepreneur has earned from the business.
- D. All of the above.

13. Which one of the following best defines Net Profit?

- A. Administrative plus Warehouse Expenses.
- B. Difference between Purchases and Discounts.
- C. Net sales minus Total Expenses.
- D. Returns Outward minus Returns Inward.
- E. Trading plus Receivable Income.

14. A buyer who receives a cash discount of 20% on goods worth ₦ 20,000.00 will pay?

- A. ₦ 20,000.00
- B. ₦ 10,000.00
- C. ₦ 18,000.00
- D. ₦ 16,000.00
- E. ₦ 14,000.00

15. All of the following can be deducted from the gross profit, except _____.

- A. motor vehicle expenses
- B. advert
- C. provision for bad debts
- D. postage
- E. all of the above

16. Which of these items are listed on the debit side of a trading account?

- (i) Interest paid on loans
- (ii) Salaries
- (iii) Sales
- (iv) Commission received

(v) Dividends received

(vi) Bad debts

- A. i, ii and vi
- B. iii, iv and v
- C. i, ii and iii
- D. ii, v and vi
- E. v, vi

17. Use the information given to determine the Cost of goods sold.

Sales.....N14,600

purchases.....N5,500

returns inwards.....N150

salaries.....N1,000

discount received.....N400

closing stock.....N250

opening stock.....N100.

- A. N5,200
- B. N5,350
- C. N4,500
- D. N4,250
- E. N300

18. The trading and particulars of Akenodi and Odeobi as at 18th August 1998 was as follows:

Opening stock.....₦10,000,
Sales.....₦20,000,
Closing stock.....₦2,000,
Purchases made.....₦5,000,
Administration.....₦3,000,
Rent.....₦1,000.

Calculate the percentage of net profit of Sales.

- A. 20%
- B. 30%
- C. 25%
- D. 23%
- E. 15%

PROFIT AND LOSS ACCOUNT

19. In a profit and loss account, items representing gains or income are added to the gross profit if the _____ method is used.

- A. vertical
- B. T- account
- C. horizontal
- D. linear
- E. all of the above

20. The main purpose of the is to ascertain _____.

- (i) net profit
- (ii) net loss
- (iii) gross profit.

- A. i only
- B. ii only
- C. iii only
- D. i and ii only
- E. i and iii only

TOPIC: SIMPLE MEMOS

DIRECTION: Choose the correct answer from the lettered options.

1. Which of these is found in a Memo?

- A. Subject
- B. Middle name
- C. Former address
- D. Salutation
- E. Complimentary close

2. Which of these is NOT found in a Memo?

- A. FROM
- B. SUBJECT
- C. DATE
- D. SALUTATION
- E. REF

3. In a memoranda sheet, the _____ is usually printed at the top of the page.

- A. query
- B. memorandum
- C. letter
- D. logo
- E. name of staff

4. The following are the features of a memoranda, except the _____.

- A. reference
- B. date
- C. addressee
- D. body of the letter
- E. salutation

5. Are written to friends or relations on a _____ note.

- A. dual
- B. personal
- C. formal
- D. single
- E. None of the above

6. Which of these is NOT a characteristic of a Memo?

- A. The heading begins with MEMORANDUM or MEMO.
- B. FROM.....REF.....TO.....DATE.....and SUBJECT.....are written under the heading.
- C. The memo does not have the usual inside name and address.
- D. It has the salutation and complimentary close.
- E. All of the above.

7. In an office, can be verbal or _____.

- A. visual
- B. written
- C. printed
- D. photocopied
- E. All of the above

8. The _____ is a method of internal between members of the same organization.

- A. letter
- B. format
- C. memo
- D. script
- E. manuscript

9. Are letters written to _____.

- A. friends
- B. organizations
- C. business associates
- D. schools
- E. churches

10. Within the office can be through _____.

- A. telephone
- B. face-to-face
- C. memos
- D. All of the above
- E. A and C

11. _____ sheets are used for internal between members of the same organization.

- A. Query
- B. Memoranda
- C. Letter
- D. Carbon paper
- E. None of the above

TOPIC: STORE RECORDS

DIRECTION: Choose the correct answer from the lettered options.

1. Another name for the stock record card is _____.
 - A. bean card
 - B. bin card
 - C. stock card
 - D. sales book
 - E. beam card

2. Which of the following statements is NOT true of stock control?
 - A. It ensures that the organization maintains a maximum level of stock at any point in time.
 - B. It ensures that the company does not overstock.
 - C. It ensures that the company does not understock.
 - D. It ensures that stocks are distributed evenly to all companies in the industry.
 - E. It ensures that the organization maintains a minimum reorder level.

3. A record of each material in the store which indicates the quantity received, quantity issued, and the balance left on given dates is called _____.
 - A. a stock card
 - B. a bin card
 - C. a goods received note
 - D. a store requisition form
 - E. a pin card

4. The store keeper has the following responsibilities, except _____.

- A. stock taking in the organization
- B. issuing of stock from the store to only authorized users
- C. alerting the organization about shortages of any goods
- D. selling of the organization's goods to the public
- E. keeping records of damaged goods in the organization

5. _____ is the process of counting every stock item in a store and placing values on each of them.

- A. Stock prescription
- B. Warehousing
- C. Stock taking
- D. Accounting
- E. Stock control

6. The average value of stock is calculated as _____.

- A. closing stock plus sales
- B. opening stock plus purchase
- C. opening stock plus purchase divided by two
- D. opening stock plus closing stock divided by two
- E. purchase plus sales

7. Which of the following options is odd?

- A. Reorder level
- B. Reorder quantity
- C. Minimum stock level
- D. Maximum time
- E. Maximum stock level

8. ____ is used to make a request for goods in a store.

- A. Bin card
- B. Re-order form
- C. Stores requisition form
- D. Store request list
- E. Material request form

9. Opening stock plus Purchases less Closing stock is equal to ____.

- A. Cost of goods sold
- B. Gross profit
- C. Net profit
- D. Working capital
- E. Turnover rate

10. Raw materials and manufactured goods can be considered as stock.

- A. True
- B. False

TOPIC: THE COMPUTER

DIRECTION: Choose the correct answer from the lettered options.

1. What is the full expression of ARPANet?
 - A. Advanced Research Project Agency Network
 - B. Action Research Proposition Agency Network
 - C. Administrative Research Project Agency Network
 - D. Advanced Research Project Agent Network
 - E. Active Research Project Agency Network

2. The three major functional units which the modern computer has are _____, _____, and _____.
 - A. the input unit, the processor, output unit
 - B. the black box, output and input units
 - C. BASIC, COBOL, and output units
 - D. BASIC, the processor, and PASCAL
 - E. the television, the box, and the brain

3. The _____ is simply a private version of the internet which makes it possible for people within an organisation to exchange data.
 - A. intercom
 - B. intranet
 - C. intracomputer
 - D. laptop
 - E. All of the above

4. The abbreviation DSL stands for _____.

- A. Digital Subscriber Line
- B. Digital Substitution Line
- C. Digital Subscriber Lead
- D. Direct Subscriber Line
- E. Direct Subscriber Lead

5. Which of the following is NOT an ICT company in Nigeria?

- A. ZINOX
- B. OMATECH
- C. CINFORES LTD
- D. NIIT
- E. DELL

6. Other computers on a network are called _____.

- A. servers
- B. laptops
- C. computers
- D. clients
- E. printers

7. A computer hardware or software that provides services to other computers on a network is called _____.

- A. a server
- B. a laptop
- C. a computer
- D. a printer
- E. a scanner

8. To decode host names, we work from the most extreme right towards the most extreme left. The most extreme right part is called the _____.

- A. domain
- B. right sect
- C. zone
- D. A or C
- E. A or B

9. The word 'modem' is an acronym for _____.

- A. modulator/demodulator
- B. moderator/moderator
- C. mode/demod
- D. median/mediator
- E. None of the above

10. The hardware that connects one computer to other computers or to the internet is called the _____.

- A. modern
- B. modem
- C. mode
- D. median
- E. matrix

TOPIC: TRADING ACCOUNT***DIRECTION: Choose the correct answer from the lettered options.***

1. Use the information given to determine the Gross profit.

Net sales.....N15,000

Purchases.....N 5,000

Returns outward.....N 500

Sundry expenses.....N1,000

Salaries.....N2,000

Discount received.....N700

Discount allowed.....N300

Closing stock.....N250

Opening stock.....N100.

A. N15,540

B. N14,450

C. N9,800

D. N10,650

E. N6,500

2. In accounting terms, the cost of transporting goods is referred to as _____.

A. cost

B. stock cost

C. fare

D. carriage cost

E. carriage fee

3. The purpose of the determine is to the _____.

- A. Gross profit
- B. net profit
- C. the total sales for the day
- D. net loss
- E. purchases book

4. The gross profit is calculated by _____.

- A. multiplying the cost of goods sold to the total proceeds from sales
- B. subtracting the cost of goods sold from the total proceeds from sales
- C. adding the cost of goods sold to the total proceeds from sales
- D. dividing the total proceeds from sales by the cost of goods
- E. subtracting the cost of goods sold from the cost of goods bought

5. Use the information given to determine the Net profit.

Net sales.....N15,000

Purchases.....N 5,000

Returns outward.....N 500

Sundry expenses.....N1,000

Salaries.....N2,000

Discount received.....N700

Discount allowed.....N300

Closing stock.....N250

Opening stock.....N100

A. N9,800

B. N6,500

C. ₦7,250

D. ₦5,350

E. ₦4,500

6. Use the information given to determine the Gross profit.

Sales.....₦14,600

Purchases..... ₦ 5,500

Returns inwards.....₦ 150

Rent.....₦ 2,000

Salaries.....₦ 1,000

Discount received.....₦ 400

Closing stock.....₦ 250

Opening stock.....₦ 100.

A. ₦ 10,350

B. ₦ 10,200

C. ₦ 9,500

D. ₦ 9,350

E. ₦ 9,250

7. Use the information given to determine the Net sales.

Sales.....₦14,600

Purchases..... ₦ 5,500

Returns inwards.....₦ 150

Rent.....₦ 2,000

Salaries.....₦ 1,000

Discount received.....₦ 400

Closing stock.....~~₦~~ 250

Opening stock.....~~₦~~ 100

A. ~~₦~~15,000

B. ~~₦~~14,750

C. ~~₦~~14,600

D. ~~₦~~14,450

E. ~~₦~~15,500

8. Use the information given to determine the Cost of goods sold.

Net sales.....~~₦~~15,000

Purchases.....~~₦~~ 5,000

Returns outward.....~~₦~~ 500

Sundry expenses.....~~₦~~1,000

Salaries.....~~₦~~2,000

Discount received.....~~₦~~700

Discount allowed.....~~₦~~300

Closing stock.....~~₦~~250

Opening stock.....~~₦~~100.

A. ~~₦~~5,600

B. ~~₦~~4,350

C. ~~₦~~5,100

D. ~~₦~~5,050

E. ~~₦~~4,450

9. Use the information given to determine the Cost of goods sold.

Sales..... ₦ 14,600

Purchases..... ₦ 5,500

Returns inwards ₦ 150

Rent..... ₦ 2,000

Salaries ₦ 1,000

Discount received ₦ 400

Closing stock ₦ 250

Opening stock ₦ 100.

A. ₦ 5,350

B. ₦ 5,150

C. ₦ 4,500

D. ₦ 4,250

E. ₦ 300

10. The objective of preparing a is to extract the _____.

A. net profit or loss

B. Gross profit or loss

C. marginal profit

D. trading account

E. general profit

The correct answer is option [B]

11. If a trading account is presented using the T-account method, which entry would you expect to find on the debit side?

- A. Sales
- B. Discount allowed
- C. Opening stock and purchases
- D. Carriage inwards
- E. C and D only

12. When can a good be returned?

- A. When it is overpriced.
- B. When it is too good.
- C. When it is yours.
- D. When it is defective.
- E. When it is too expensive.

13. What is the objective of the trading account?

- A. Net sales
- B. Net purchase
- C. Gross profit
- D. Ledger
- E. None of the above

14. Carriage cost in business refers to _____.

- A. the cost incurred in the transportation of goods
- B. the cost of goods bought
- C. the cost of goods carried into the warehouse
- D. All of the above
- E. None of the above

15. The determine is used to determine the _____.

- A. net profit
- B. gross loss
- C. net loss
- D. gross profit

16. If Mr. Ojomale buys goods for N600.00 and sells them for N1,000.00, what is the gross profit?

- A. N600.00
- B. N1, 000.00
- C. N400.00
- D. N200.00
- E. N500.00

17. If Mrs. Abiola buys goods worth N2.50k and sells them for N2.00k, she will make a _____.

- A. Gross profit of 50k
- B. Gross profit of N2.50k
- C. net profit of 50k
- D. net loss of 50k
- E. Gross loss of 50k

18. Use the information given to determine the Net purchases.

Net sales.....N15,000

Purchases.....N 5,000

Returns outward.....N 500

Sundry expenses.....N1,000

Salaries.....N2,000

Discount received.....~~₦~~700

Discount allowed.....~~₦~~300

Closing stock.....~~₦~~250

Opening stock.....~~₦~~100

A. ~~₦~~6,000

B. ~~₦~~5,600

C. ~~₦~~4,500

D. ~~₦~~5,350

E. ~~₦~~500

19. Which of these is correct on the when using the T-format?

A. Expenses and purchases are on the debit side.

B. Expenses and purchases are on the credit side.

C. Carriage inwards are on the credit side.

D. Incomes are on the debit side.

E. Sales are on the debit side.

20. When an organization returns goods to its customers, it is known as

_____.

A. goods returned

B. stock returned

C. returns inwards

D. returns outwards

E. returns inside

21. In business terms, unsold goods are known as _____.

- A. stock
- B. semi-finished
- C. items
- D. purchases
- E. quantity

22. If a is presented using the T-account method, which entry would you expect to find on the credit side?

- A. Sales
- B. Sales and opening stock
- C. Opening stock
- D. Purchase
- E. Purchase and sales

23. Kubulaode sets aside ~~₦~~4,800 from his salary every month for business purposes. The ~~₦~~4,800 would be referred to as _____.

- A. capital
- B. drawings
- C. loan
- D. profit
- E. reserve

24. Which of the following items would be charged to a trading account?

- (i) Rent for shop
- (ii) Carriage outwards
- (iii) Carriage inwards
- (iv) Salaries

(v) Purchases

- A. i and v
- B. ii
- C. iii and v
- D. iv
- E. ii and iii

25. Return inwards are _____.

- A. the number of times a customer returns to an organization
- B. goods returned to a customer by an organization
- C. the returns ploughed back into a business
- D. goods forwarded by a supplier to an organization
- E. goods returned to an organization by its customers

26. All cash payments are entered on the _____.

- A. statement of accounts
- B. credit side of the sales accounts
- C. credit side of the cash book
- D. debit side of the cash book
- E. debit side of the return inwards book

27. The purpose of the is to determine the _____.

- A. Gross profit
- B. net profit
- C. sales for the day
- D. net loss

E. purchases made

28. The gross profit can be described as _____.

A. the excess of sales revenue over cost of sales

B. the sum of the and the

C. the difference between the balance and the

D. a person's full salary before tax deductions are made

E. None of the above

TOPIC: TRANSPORT

DIRECTION: Choose the correct answer from the lettered options.

1. What type of is most suitable for carrying fresh fruits?
 - A. Water
 - B. Air
 - C. Land
 - D. Rail
 - E. None of the above

2. Which of these is NOT an advantage of sea transportation?
 - A. Large volume of cargo can be transported through it.
 - B. It is comparatively inexpensive.
 - C. It is possible to design ships for special cargoes.
 - D. It is very slow.
 - E. None of the above.

3. The payment made for unoccupied spaces within a ship is called _____.
 - A. dead freight
 - B. ship manifest
 - C. demurrage
 - D. dispatch money
 - E. free space money

4. Dispatch money is paid by the _____.

- A. shipper
- B. ship owner
- C. port controller
- D. dispatch rider
- E. voyage captain

5. Which of these is NOT an advantage of the rail transport?

- A. It is a suitable means of carrying bulk goods.
- B. It has a fixed schedule for arrival and departure.
- C. It is not expensive to travel by.
- D. It is not accessible to every place.
- E. It can be used for long distances.

6. Water is by all of the following bodies, except _____.

- A. canals
- B. rivers
- C. pools
- D. seas
- E. oceans

7. ____ are specially built to carry liquids in bulk.

- A. Barges
- B. Tramp steamers
- C. Ocean liners
- D. Cargo ships
- E. Tankers

8. A charter party in shipping is _____.

- A. a party in a ship
- B. a type of ship that is used to heavy vessels
- C. a contract between a ship owner and a shipper
- D. a vessel in the sea that is hired by people
- E. None of the above

9. Ware vessels used for transportation include all of the following, except _____.

- A. engine boats
- B. buses
- C. ocean liners
- D. tramps
- E. ferry boats

10. The ship's manifest is prepared and signed by _____.

- A. the ship's assistants
- B. the cargo loader
- C. the passengers
- D. the ship captain
- E. All of the above

11. Two categories of water transportation are grouped as _____.

- A. inland waterways
- B. sea
- C. upland waterways
- D. A and B only
- E. A and C only

12. Electricity is transported through _____.

- A. pipelines
- B. electric poles
- C. cables
- D. ropes
- E. lines

13. Pipelines are used to _____ and _____.

- A. electricity and water
- B. water and sand
- C. crude oil and electricity
- D. oil and water
- E. C and D

14. A ship manifest is _____.

- A. the manifesto of the ship
- B. the cargo
- C. the letter of the ship
- D. the captain's letter
- E. None of the above

15. Which of the following does NOT influence the choice of transportation?

- A. Nature of goods to be transported.
- B. Weight of goods to be transported.
- C. Degree of urgency.
- D. Distance to be covered.
- E. Name of the goods to be transported.

16. Air is _____.

- A. fast
- B. convenient
- C. safe
- D. expensive
- E. All the above

17. Which of the following is NOT a means of water transportation?

- A. Ocean liner
- B. Pipeline
- C. Tramp steamer
- D. Coastal liner
- E. Special vessel

18. Which of these is NOT a disadvantage of road transportation?

- A. It creates congestion and hold-ups in major cities.
- B. It has a limited load capacity.
- C. It is prone to frequent accidents.
- D. It is very convenient to use.
- E. There is no fixed schedule for arrival or departure.

19. ____ transportation is a method of movement from place to place.

- A. Land
- B. Water
- C. Air
- D. A and C
- E. A, B and C

20. Liquids and gases are best conveyed through _____.

- A. tankers
- B. trailers
- C. pipelines
- D. lorries
- E. okada

21. The number of days a ship stays for loading and unloading is called _____.

- A. days of business
- B. days of grace
- C. great days
- D. hay days
- E. lay days

22. Lay day in shipping refers to _____.

- A. the number of days the ship may lie in the port for the purpose of loading and unloading
- B. the number of days a hen lays its eggs
- C. a day set aside for the celebration of the first ship to be invented
- D. off days for a loading ship
- E. the number of days the ship may lie in the port for the purpose of loading only

23. What type of is most suitable for carrying bulky goods?

- A. Water
- B. Air
- C. Land
- D. Rail
- E. All of the above

24. A time charter is a _____.

- A. type of charter party
- B. type of
- C. keeps the time for each shipment
- D. a vessel in the sea
- E. All of the above

25. A list of passengers on board a ship during one voyage is referred to as the _____.

- A. manifesto
- B. package letter
- C. passenger's pass
- D. freight
- E. ship's manifest

26. If the lay days are exceeded, the shipper pays _____ to the ship owner.

- A. dispatch money
- B. lay day money
- C. demurrage
- D. hemorrhage

27. Special vessels in shipping include all of the following, except ____.

- A. oil tankers
- B. refrigerated ships
- C. bulk carriers
- D. barges
- E. tramp steamers

28. ____ is NOT a method of transportation.

- A. Land
- B. Water
- C. Air
- D. All of the above
- E. None of the above

TOPIC: TRIAL BALANCE

DIRECTION: Choose the correct answer from the lettered options.

1. When balancing a ledger account, the balancing figure is added to the side with the _____.
 - A. lesser sum
 - B. greater sum
 - C. same sum
 - D. All of the above
 - E. None of the above

2. A list of all balances which are entered from a ledger account is a _____.
 - A. affairs
 - B. simple memo
 - C. statement of affairs
 - D. transport
 - E. trail balance

3. In a ledger account sheet, b/d and c/d are usually written on the _____.
 - A. left side of the account
 - B. right side of the account
 - C. top side of the account
 - D. opposite sides of each other in the account
 - E. bottom side of the account

4. What is a loan?

- A. It is the sum of money borrowed to pay back at a future date.
- B. It is an intention to borrow.
- C. It is the sum of money lent to a borrower.
- D. It is the sum of money obtained with a view to pay back at a future date with interest.
- E. None of the above.

5. Which one of the following is NOT a function of the trial balance?

- A. It helps in testing the accuracy of the double entry.
- B. It calculates the bank balance of a business.
- C. It proves the observance of the double entry principle.
- D. It shows a summarized form of account balances.
- E. It is used to prepare the profit and loss account.

6. The list of balances which is extracted from the ledgers in order to ascertain the arithmetical accuracy of the ledgers is called the _____.

- A. books of account
- B. debit note
- C. credit note
- D. banking statement
- E. trial balance

7. All, but one of the following is true of the trial balance. Identify the odd one.

- A. It shows the debit column.
- B. It shows the credit column.
- C. It shows the credit column only.
- D. It shows at a glance a summarized form of balances of accounts in the general ledger.
- E. A, B and D above

8. If the accounts on a have been kept correctly, the totals of the credit and debit columns are expected to balance out.

- A. False
- B. True

9. The term carried down ('c/d') can also be called _____.

- A. carried down ('c/d')
- B. borrowed down ('b/d')
- C. brought down ('b/d')
- D. carried up ('c/u')
- E. None of the above

10. When is an account said to have a 'credit balance'?

- A. When the total on the debit side is greater than the total on the credit side.
- B. When the total on the credit side is greater than the total on the debit side.
- C. When the credit is equal to the debit.
- D. When the debit is equal to the credit.
- E. None of the above.

11. In balancing the ledger, 'b/f' means _____.

- A. brought down
- B. brought forward
- C. best before
- D. balance forward
- E. brought fast

12. The double entry principle demands that a value entered on one side of an account should also appear on the opposite side of the same account.

- A. True
- B. False

13. A typical trial comprises the name of the business, title and date, credit column, debit column and the _____.

- A. time of transaction
- B. signature
- C. address column
- D. folio column
- E. none of the above

14. Which of the following is a requirement for trade by barter to be effective?

- A. Double coincidence of wants.
- B. Availability of cash.
- C. Lack of a willing buyer.
- D. Abundance of the product.
- E. All of the above.

15. A is a listing of the ledger accounts with their totals shown in columns of debit and credit.

- A. True
- B. False

16. A list of all the balances from all accounts in the different ledgers is a _____.

- A. trade account
- B. profit and account
- C. state of affairs
- D. statement of affairs
- E. trial balance

17. The closing balance for one period should form the _____ balance for the subsequent period.

- A. opening
- B. returning
- C. ledger
- D. mid
- E. None of the above

18. Any business transaction gives rise to two entries which are the _____ and _____ entries.

- A. credit and ledger
- B. debit and ledger
- C. total and summary
- D. folio and credit
- E. credit and debit

19. The _____ is used to check the arithmetical accuracy of the ledger entries.

- A. credit and debit
- B.
- C. credit and ledger
- D. statement of affairs
- E. final account statement

20. What does it imply when the balancing figure on the cash book is on the credit side?

- A. Excess cash.
- B. Excess income.
- C. Overdraft.
- D. Excess deposit.
- E. None of the above.

TOPIC: TYPEWRITING

DIRECTION: Choose the correct answer from the lettered options.

1. In order to achieve combined vertical and horizontal displays, the typist should _____.

- A. calculate for vertical display
- B. calculate for horizontal display
- C. combine vertical and horizontal display methods
- D. A, B and C
- E. A and B

The correct answer is option [D].

2. In spaced capitals, _____ space(s) is/are left between words.

- A. 1
- B. 2
- C. 3
- D. 4
- E. 5

3. How many clear single line spaces make one vertical inch (25mm)?

- A. 2
- B. 3
- C. 4
- D. 5
- E. 6

4. _____ involves arranging items in columns.

- A. Registration
- B. Marginalization
- C. Tabulation
- D. Calculation
- E. None of the above

5. When matter is vertically displayed, the top and bottom margins must be equal.

- A. True
- B. False

6. How do you ensure the correct width of paper on the typewriter?

- A. Insert the paper with the left edge on scale point 0, get the figure on the right edge, and then calculate.
- B. Insert the paper with the right edge on scale point 0, get the figure on the left edge, then calculate.
- C. Insert the paper with the left edge on scale point 1.
- D. Insert the paper with the right edge on scale point 1.
- E. None of the above.

7. Arrange the steps in the right order:

To make a carbon copy:

- (1) Place the flimsy sheet on the table
- (2) Ensure the coated side of the sheets face the cylinder while inserting the sheets into the machine
- (3) Use the paper release lever to make sure the papers are even
- (4) Proceed to type
- (5) Place the coated side of the carbon paper on the flimsy sheet and another flimsy sheet on the carbon paper till the required number of copies is got.

- A. 1, 2,3,4,5
- B. 1, 2,4,3,5
- C. 1, 5,4,3,2
- D. 1, 5,2,3,4
- E. 1, 4,3,2,5

8. In horizontal spacing, 1 inch (25mm) on an elite typewriter contains _____ characters.

- A. 10
- B. 12
- C. 20
- D. 78
- E. 102

9. In spaced capitals, ___ space(s) is/are left between each letter in a word.

- A. 1
- B. 2
- C. 3
- D. 4
- E. 5

10. In horizontal spacing, 1 inch (25mm) on a pica typewriter, contains _____ characters.

- A. 10
- B. 12
- C. 20
- D. 78
- E. 102

11. _____ is a plan for a journey listing different places according to the order in which they are to be visited.

- A. Itinerary
- B. Travel agency
- C. Programmed
- D. Missionary
- E. Hospitality

12. All of these are various methods of achieving good display work, except _____.

- A. margin settings
- B. underscores
- C. upper and lower case characters
- D. line spacing
- E. notices

13. In combined vertical and horizontal displays, the typed material will have _____.

- A. equal top and bottom margins only
- B. equal left and right margins only
- C. equal top and left margins
- D. equal bottom and right margins
- E. equal top, bottom, left and right margins

14. How many types of display do we have in typewriting?

- A. 1
- B. 2
- C. 3
- D. 4
- E. 5

15. Which of these is NOT a feature of tabular work?

- A. The top and bottom margins are equal if it is a vertical display.
- B. The left and right margins are equal if it is a horizontal display.
- C. All items are underlined and centered.
- D. There are equal spaces between the columns.

16. Which of these steps should NOT be followed in order to centre an item vertically on an A5 portrait paper?

- A. Insert A5 landscape in the typewriter with the left edge on zero (0).
- B. Adjust the typing paper on the roller.
- C. Recall the number of vertical line spaces on A5 portrait.
- D. Count the number of lines on the material to be typed.
- E. None of the above.

17. In vertical display, the typed material will have _____ margins.

- A. equal left and right
- B. equal top and right
- C. equal left and bottom
- D. equal top and bottom
- E. None of the above

18. _____ spacing entails returning the carriage with the line space regulator at 1, from the top edge of the typing paper to the bottom edge of the paper.

- A. Vertical
- B. Horizontal
- C. Axial
- D. Atlas
- E. Vertical and Horizontal

19. Which of these is NOT a feature of tabular work?

- A. The top and bottom margin are equal if a vertical display.
- B. The left and right margin are equal, if a horizontal display.
- C. There are equal spaces between the columns.
- D. The left and right margins are equal, while the table heading is centered over the page.
- E. None of the above.

20. How many types of capital displays are there in typewriting?

- A. 1
- B. 4
- C. 5
- D. 2
- E. 3

21. "PROGRESS IN LIFE" is an illustration of _____ capitals.

- A. spaced
- B. space
- C. clustered
- D. closed
- E. None of the above

22. Display in means _____.

- A. setting out items in such a manner that the finished work is attractive
- B. demonstrating all typing skills
- C. placing all paper types in order so that they are attractive
- D. playing with the typewriter
- E. None of the above

23. Which of these is NOT a step in making carbon copies?

- A. Place the letter headed paper with its face on the desk.
- B. Place the carbon paper with the coated side facing up.
- C. Place the flimsy paper on top of the coated side of the carbon paper.
- D. Trim the edge of the paper so that they are equal.
- E. Lift the three sheets together and insert them into the typewriter so that the header paper comes on the roller and then type.

24. The calculation to get the correct width of your paper should be based on the figure on the scale of the _____ edge of the paper.

- A. right
- B. left
- C. top
- D. bottom
- E. center

25. The paper on which carbon copies are made is called _____.

- A. flimsy sheet
- B. floax sheet
- C. fine sheet
- D. white sheet
- E. None of the above

26. Items that can be displayed using the typewriter include all of the following, except _____.

- A. notices
- B. programmes
- C. invitations
- D. letters
- E. note pads

27. Which of these steps should NOT be followed in order to centre an item vertically on an A5 portrait paper?

- A. Insert A5 portrait in the typewriter with the left edge on zero (0).
- B. Clear all tab stops.
- C. Move the margin stops to the extreme left and right of the carriage.
- D. Set the line space regulator at 1.
- E. None of the above.

28. One method of making copies of documents is by the use of the _____.

- A. carbon paper
- B. compact disc
- C. floppy disc
- D. flash drive
- E. All of the above

29. The effectiveness of any display work, particularly in tabulation, depends on the correct _____ calculation.

- A. top and bottom
- B. vertical
- C. margin
- D. horizontal
- E. all of the above

30. How many sides does the carbon paper have?

- A. 1
- B. 2
- C. 3
- D. 4
- E. 5

31. In horizontal display, the typed material will have _____ margins.

- A. equal left and right
- B. equal top and bottom
- C. equal left and bottom
- D. equal left and top
- E. equal right and bottom

32. _____ in entails setting out items in such a manner that the finished work will be attractive.

- A. Notice
- B. Pica
- C. Noble
- D. Display

33. What side of the carbon paper makes the duplicate copy?

- A. The coated shiny side.
- B. The smooth back side.
- C. The thick side.
- D. The light side.
- E. None of the above.

34. _____ is a dark, light sheet of paper (about the size of a typing paper) used to produce additional copies simultaneously.

- A. A4 portrait
- B. A5 portrait
- C. A4 landscape
- D. Carbon paper
- E. Sulphur paper

35. _____ spacing entails tapping the space bar and allowing the carriage to move sideways.

- A. Vertical
- B. Axile
- C. Horizontal
- D. Atlas
- E. Pica

ANSWERS

TOPIC: ABBREVIATIONS

DIRECTION: Choose the correct answer from the lettered options.

1. Which of these is the abbreviation for 'manuscript'?

- A. ms
- B. mans
- C. msp
- D. mcpt
- E. mss

The correct answer is option [A].

2. 'A.M.' stands for _____.

- A. after morning
- B. anonymous
- C. ante meridiem
- D. Ant Mountain
- E. account money

The correct answer is option [C].

3. Which of these is not written after figures?

- A. o'clock
- B. P.M
- C. am
- D. %
- E. None of the above

The correct answer is option [E].

4. 'for.' as abbreviated means _____.

- A. foreign
- B. fortune
- C. former
- D. forum
- E. None of the above

The correct answer is option [A].

5. K.I.V. if found in official files means _____.

- A. King Investment View
- B. Keep Information
- C. Keep In View
- D. Keep Important Version
- E. Keep Important Vote

The correct answer is option [C]

6. Which of these is not a standard abbreviation in a typewritten work?

- A. yr. z
- B. @
- C. %
- D. mm
- E. i.e

The correct answer is option [A].

Yr. which stands for year cannot be retained in the final typewritten work.

7. Which of these is NOT written correctly?

- A. f.
- B. kg.
- C. mm
- D. ms
- E. co.

The correct answer is option [B].

The abbreviation 'Kg' is not written with a dot after it.

8. The abbreviation 'rect.' stands for _____.

- A. react
- B. rectify
- C. receipt
- D. rectangular
- E. received

The correct answer is option [C].

9. Which of these is a standard abbreviation in a typewritten work?

- A. e
- B. @
- C. yr.
- D. N.P
- E. none of the above

The correct answer is option [B].

@ is a standard abbreviation because it can be retained in the final typewritten work.

10. "i.e" means _____.

- A. id est
- B. for example
- C. enumeration
- D. entry
- E. None of the above

The correct answer is option [A].

11. Ante meridiem means _____.

- A. afternoon
- B. before noon
- C. meridiem ants
- D. All of the above
- E. None of the above

The correct answer is option [B].

12. '&' is an abbreviation that means _____.

- A. altogether
- B. ampersand
- C. average
- D. at
- E. None of the above

The correct answer is option [B].

13. Which of these has the same abbreviation as the word 'minute'?

- A. Miniature
- B. Month
- C. Minimum
- D. Meeting
- E. Manuscript

The correct answer is option [C].

14. 'P.M' stands for _____.

- A. afternoon
- B. post matter
- C. post master
- D. post mistress
- E. post meridiem

The correct answer is option [E].

15. 'bk.' is an abbreviation for bank and _____.

- A. bent
- B. book
- C. broke
- D. believe
- E. None of the above

The correct answer is option [B].

16. All of these are measures used for distance/length, except _____.

- A. km
- B. m
- C. mm
- D. cm
- E. g

The correct answer is option [E].

The abbreviation 'g' stands for grams.

17. What is the difference between standard and long hand abbreviations?

- A. The standard are actually abbreviations, while the longhand are not at all.
- B. The standard abbreviation cannot be retained in the typewritten work, while the long hand can.
- C. The standard abbreviation can be retained in the typewritten work, while the long hand cannot.
- D. The longhand abbreviation is longer than the standard abbreviation.
- E. None of the above.

The correct answer is option [C].

18. 'VIZ' is the abbreviated form of_____

- A. namely
- B. videlicet
- C. vilidecit
- D. licitly
- E. violet

The correct answer is option [B]

19. All the pair of options below have the same abbreviation, except _____.

- A. after and afternoon
- B. book and bank
- C. feet and foot
- D. doctor and debtor
- E. received and receipt

The correct answer is option [E].

20. The abbreviation '%' is used in _____.

- A. invoices and quotations
- B. weight and measures
- C. company names
- D. enumeration
- E. after weights

The correct answer is option [A].

TOPIC: ADVERTISING

DIRECTION: Choose the correct answer from the lettered options.

1. Which of the following is NOT a type of advertising?

- A. Dictative
- B. Competitive
- C. Specific
- D. Informative
- E. Persuasive

The correct answer is option [A].

2. Which of these BEST describes Competitive advertising?

- A. "We sell here all brands of tyres: bounce, flash, champion, etc."
- B. "Brilliant batteries outshine them all."
- C. "Dazzle toothpaste for dazzling appeal, price of medium size: fifty naira only."
- D. "Learn with Longman; buy Longman books."
- E. "Milk is good for you; drink milk every day."

The correct answer is option [B].

3. "We sell all brands of tyres here: Champion, Flash, Bounce, etc" is descriptive of _____ advertising.

- A. informative
- B. competitive
- C. direct
- D. indirect
- E. persuasive

The correct answer is option [A].

4. ethics include all of the following, except ____.

- A. advertisements should not be designed to sell products that are harmful to consumers
- B. advertisements should not be designed in such a way as to mar the image of competitors
- C. advertisement information should induce people to buy products or services whether or not they are facts
- D. the kind of presentations, words, and illustrations used in an advert must comply with government rules and regulations on

The correct answer is option [C]

5. The television advertisement is classified as ____ advertisement.

- A. an audio
- B. a visual
- C. a visual mechanical
- D. an audio-visual

The correct answer is option [D]

6. The type of medium used to advertise a product depends on the ____.

- A. type of product and its target consumers
- B. amount of money available
- C. company
- D. agent
- E. location of the business

The correct answer is option [A].

7. is considered _____.

- A. an aid to trade
- B. a stage in production
- C. a form of consumer protection
- D. a channel of distribution

The correct answer is option [A]

8. Which of these is NOT a function of agents?

- A. They design and create advertisements.
- B. They liaise with media houses on behalf of their clients.
- C. They advise clients on the best medium to advertise a particular product.
- D. They create competition among manufacturers.
- E. They advertise products with the intention to make profit.

The correct answer is option [D].

9. _____ refers to the different channels through which the awareness of goods and services is made known to the public.

- A. Publicity
- B. media
- C.
- D. Channel of distribution

The correct answer is option [B]

10. All of the following are means of advertising, except _____.

- A. radio
- B. cinemas
- C. television
- D. retailing
- E. outdoor display

The correct answer is option [D].

11. Which of the following is NOT a condition that satisfies?

- A. It must persuade and induce people to buy the product or service.
- B. It should boost the confidence of people in the product or service.
- C. It must arouse the interest of members of the public to the product.
- D. It should attract the attention of agents to the public.

The correct answer is option [D]

12. Which of the following is NOT an outdoor display?

- A. Bill board.
- B. Car stickers.
- C. Handbills.
- D. Neon signs.
- E. Posters.

The correct answer is option [D]

13. An advert demonstrating the use of a product is best done by _____.

- A. radio
- B. posters
- C. handbills
- D. television
- E. bill boards

The correct answer is option [D]

14. All of the following factors are considered before is carried out, except _____.

- A. the nature of the product or service in question
- B. the members of the public for whom the product or service is targeted
- C. the buying habits of consumers
- D. the ways to protect consumers from middlemen

The correct answer is option [D]

15. Calling the attention of members of the public to a product or service in order to induce them to buy is known _____.

- A.
- B.
- C. direct services
- D. insurance
- E. information

The correct answer is option [B]

16. G is said to increase profitability because _____.

- A. it creates the awareness of goods and services
- B. it can increase demand and immediate sales
- C. it leads to an increase in production activities
- D. the products and services become available in the market

The correct answer is option [B]

17. Which of the following BEST describes an agent?

- A. He advises clients on the least medium to advertise their products.
- B. He is a middleman in the chain of supply.
- C. He causes confusion in the minds of consumers.
- D. He designs and creates the best way products can be advertised.
- E. He hoards information on how products can be used.

The correct answer is option [D].

18. Which of the following statements is false?

- A. The main objective of is to create the awareness of goods and services to members of the public.
- B. is carried out for products and services that new in the market only.
- C. The type of media used to advertise is a very important factor when considering how to inform the public.
- D. The radio is the most common advertisement medium used in Nigeria.

The correct answer is option [B]

19. Which of the following options is true of an agent?

- A. He sets confusion between two organisations that sell similar products.
- B. He sells the organisation's products to consumers and makes returns to the cash account.
- C. He informs people of a new product and how it can be effectively used.
- D. He advises an organisation on the kind of staff to employ.
- E. He is involved in sharing the profit of the organisation.

The correct answer is option [C].

20. Which of the following is NOT true of Advertising?

- A. It enlightens members of the public on the usefulness of a product.
- B. It creates the awareness of the quality of a product.
- C. It manufactures the product in large quantities.
- D. It provides information on the availability of a product or group of products.
- E. It helps to improve sales.

The correct answer is option [C].

Manufacturing the product is the responsibility of the Production Department.

TOPIC: BALANCE SHEET

DIRECTION: Choose the correct answer from the lettered options.

1. The net profit represents retained earnings after the deduction of drawings.

- A. True
- B. False

The correct answer is option [A].

2. Which of the following books of account shows the asset and liabilities of a business concern on a certain date?

- A.
- B. Ledger
- C. Journal
- D.
- E.

The correct answer is option [E]

3. The third line in the heading of a indicates _____.

- A. the owner's name
- B. the name of the document
- C. the date on which the is drawn
- D. the business address
- E. None of the above

The correct answer is option [C].

The headings of a are usually three in number: the name of the business or its owner (e.g. O. Kana), the name of documents (e.g. or trading account) and the date on which the balance is drawn (e.g. 'As at December, 2009').

4. _____ is the value of unsold stock at the end of a period.

- A. Opening stock
- B. Last stock
- C. Closing stock
- D. Cost of goods sold
- E. Assets

The correct answer is option [C].

5. Which of the following books of account shows the assets and liabilities of a business concern on a certain date?

- A.
- B. Ledger
- C.
- D. Journal
- E.

The correct answer is option [E]

6. When preparing a using the vertical method, the assets are normally listed _____.

- A. first
- B. last
- C. in-between
- D. below
- E. None of the above

The correct answer is option [A].

7. Assets have _____ balances.

- A. credit
- B. debit
- C. land
- D. All of the above
- E. None of the above

The correct answer is option [B].

Assets have debit balances but are usually presented as credit balances on the balance sheet.

8. Current liabilities are debts which must be repaid quickly, probably within one year.

- A. True
- B. False

The correct answer is option [A].

9. If the T- account method is used, liabilities are presented _____ assets, or featured on the _____ -hand side of the balance sheet.

- A. below, right
- B. below, left
- C. above, right
- D. above, left
- E. in the middle, top

The correct answer is option [B].

10. _____ consist of money owed for goods supplied and loans advanced to the organization.

- A. Assets
- B. Liabilities
- C. Land
- D. Credits
- E. None of the above

The correct answer is option [B].

11. An example of an intangible asset is _____.

- A. a motor vehicle
- B. a building
- C. a machinery
- D. goodwill
- E. None of the above

The correct answer is option [D].

12. Which of these is NOT a fixed asset?

- A. Debtor
- B. Premises
- C. Furniture and fitting
- D. Vehicle
- E. Plant/machinery

The correct answer is option [A]

13. The summary statement of the assets and liabilities of a company at a given period is known as the _____.

- A.
- B.
- C. trading profit and loss accounts
- D. company accounts
- E. cash account

The correct answer is option [A]

14. All of the following are types of assets, except _____.

- A. buildings
- B. cash
- C. creditors
- D. furniture and fittings
- E. goodwill

The correct answer is option [C].

15. When preparing a balance sheet, which of these assets comes first?

- A. Land
- B. Building
- C. Cash
- D. Goodwill
- E. Stocks

The correct answer is option [A]

16. The first line in the heading of a indicates _____.

- A. the name of the business
- B. the address
- C. the date
- D. the owner's designation
- E. the type of business

The correct answer is option [A].

17. The second line in the heading of a indicates _____.

- A. the name of the business, e.g. O. Kana.
- B. the name of the document, e.g.
- C. the address of the business
- D. the date on which the balance is drawn
- E. None of the above

The correct answer is option [B].

The headings of a are usually three in number: the name of the business or its owner (e.g. O. Kana), the name of documents (e.g. or trading account), and the date on which the balance is drawn (e.g. 'As at December, 2009').

18. Non-periodic transactions are those transactions that affect a business for a term of more than one year.

- A. True
- B. False

The correct answer is option [A].

19. _____ represents withdrawals of cash or goods made by the owner of the business.

- A. Drawings
- B. Assets
- C. Liabilities
- D. Profits
- E. None of the above

The correct answer is option [A].

20. Assets can be broken down into _____ and _____ assets.

- A. land and building
- B. fixtures and fittings
- C. credit and debit
- D. fixed and current
- E. None of the above

The correct answer is option [D].

21. _____ gives the summary of assets and liabilities in a well arranged form so that the financial position of the business can be clearly ascertained.

- A.
- B.
- C. Trading,
- D. Gross profit
- E. Statement of accounts

The correct answer is option [A]

22. All of the following are examples of current assets, except _____.

- A. stocks for sales
- B. debtors
- C. cash
- D. goodwill
- E. All of the above

The correct answer is option [D].

Goodwill is a fixed asset.

23. Pick the odd item in the list below.

- A. Goodwill
- B. Trademark
- C. Patent
- D. Copyright
- E. Drawings

The correct answer is option [E].

All other options are examples of intangible assets, except drawings which is the withdrawal of stocks or cash from the business by the owner for personal use.

24. What is a balance sheet?

- A. It is an account drawn to show the progress of the business.
- B. It is a balanced statement of assets and liabilities of a business.
- C. It is the sum total of all the assets that balance the trial balance.
- D. It is the sum of sales and purchases on the debit side.
- E. It is the sum of all assets on the credit side.

The correct answer is option [B].

25. Capital is the staff's commitment to the business and represents the value injected by the owner and the staff, either to commence or to effect expansion of the business.

- A. True
- B. False

The correct answer is option [B].

The capital is the business owner's commitment to the business and represents the value injected by the owner, either to commence or to effect expansion of the business.

26. Which of the options below is a current liability?

- A. Land
- B. Cash
- C. Trade creditors
- D. Long-term loan
- E. Goodwill

The correct answer is option [C].

27. The summary statement of the financial position of assets and liabilities of a company is known as the _____.

- A.
- B.
- C. trading,
- D. company account
- E. cash account

The correct answer is option [A]

28. The two types of assets are _____ and _____.

- A. tangible and intangible assets
- B. fast and slow assets
- C. rapid growing and slow growing assets
- D. goodwill and land assets
- E. None of the above

The correct answer is option [A].

29. _____ is an example of a long-term liability.

- A. Rent
- B. Goodwill
- C. Prepayment
- D. Depreciation
- E. Long-term loan

The correct answer is option [E].

30. Usually, drawings are deducted from the _____ on the balance sheet.

- A. fixed assets
- B. gross
- C. capital
- D. loan
- E. goodwill

The correct answer is option [C].

31. ____ are those items of a business which are used to generate income for the business.

- A. Income
- B. Liabilities
- C. Assets
- D. Money
- E. None of the above

The correct answer is option [C].

32. Capital drawings are presented on the ____ -hand side of the balance sheet.

- A. right
- B. above
- C. left
- D. top
- E. beneath

The correct answer is option [C].

Drawings represent withdrawals of profits made by the owner of the business.

33. Which of these is NOT true about the non-periodic transaction?

- A. They are those transactions whose effect on the business is for a term more than one year.
- B. They are transferred to the trading profit and loss account.
- C. They are balanced off and carried to the beginning of the subsequent period.
- D. They are featured on the end of year balance sheet.
- E. None of the above.

The correct answer is option [B]

34. _____ is an advantage which a businessman has over other businessmen.

- A. Land
- B. Buildings
- C. Goodwill
- D. Friends
- E. Good business

The correct answer is option [C].

35. When using a T- method to prepare an account, the totals of the two sides must be written _____.

- A. together
- B. on the same side
- C. on the same line
- D. one after the other
- E. All of the above

The correct answer is option [C].

This is a rule that must be observed when preparing an account or a balance sheet.

36. Generally, assets are listed in the order of _____.

- A. permanence
- B. size
- C. amount
- D. class
- E. All of the above

The correct answer is option [A].

37. In the balance sheet, the closing stock appears as a _____ asset.

- A. fixed
- B. long-term
- C. current
- D. tangible
- E. intangible

The correct answer is option [C].

38. In the balance sheet, assets are presented as _____ balances.

- A. credit
- B. debit
- C. ledger
- D. All of the above
- E. None of the above

The correct answer is option [A].

Assets are debit balances but are usually presented as credit balances on the balance sheet.

39. This is a statement of _____.

- A. assets
- B. liabilities
- C. profits
- D. assets and liabilities
- E. assets and profits

The correct answer is option [D].

40. The usually has ____ number of headings.

- A. 1
- B. 2
- C. 3
- D. 4
- E. 5

The correct answer is option [C].

The headings of a are usually 3: the name of the business or its owner (e.g. O. Kana), the name of document (e.g. balance sheet) and the date on which the balance is drawn (e.g. as at...)

41. _____ Liabilities are those claims, due to outside interests, which are not expected to be settled within a period less than one year.

- A. Long-term
- B. Short-term
- C. Current
- D. Assets
- E. None of the above

The correct answer is option [A].

42. This is not an account because _____.

- A. it balances accounts
- B. it is a T- account
- C. it enters only on the debit side
- D. it is vertically represented
- E. it does not form part of the double entry system

The correct answer is option [E].

A is a balanced statement of assets and liabilities of a business.

43. All of the following are examples of fixed assets, except _____.

- A. land
- B. building
- C. goodwill
- D. motor vans
- E. cash

The correct answer is option [E].

44. The working capital of a business simply represents the _____.

- A. current assets and current liabilities
- B. current assets and fixed assets
- C. current assets less current liabilities
- D. current liabilities less fixed assets
- E. current liabilities and fixed assets

The correct answer is option [C].

45. Which of these is not a book of original entry?

- A. Purchase day book
- B. Sales day book
- C. Return Inwards day book
- D. Petty cash book
- E. Return Outwards day book

The correct answer is option [D]

46. The last aspect of a financial statement to be prepared is the ____.

- A. ledger
- B. profit and loss
- C. balance sheet
- D.
- E. T- account

The correct answer is option [C].

47. When listing current assets in a balance sheet, which of the following comes last?

- A. Debtors
- B. Stocks
- C. Goodwill
- D. Cash
- E. Motor vehicles

The correct answer is option [D].

48. The two types of liabilities are the ____ and ____ liabilities.

- A. fixed and current
- B. long-term and current
- C. tangible and intangible
- D. long-term and short-term
- E. seen and unseen

The correct answer is option [B].

TOPIC: BUSINESS LETTER

DIRECTION: Choose the correct answer from the lettered options.

1. When using the indented style to type a business letter, the date is typed _____.

- A. on the left margin
- B. below the reference
- C. in full and in capital letters
- D. on the same horizontal line as the reference
- E. none of the above

The correct answer is option [D].

2. The abbreviation for enclosure of cheque, brochure, or any other document in a is _____.

- A. Enc.
- B. Encl.
- C. Ens.
- D. Ensl.
- E. Ensr.

The correct answer is option [A].

3. A _____ provides a channel for written and helps to preserve the record of a transaction.

- A. business letter
- B. letter headed paper
- C. personal letter
- D.
- E. receipt

The correct answer is option [A].

4. When writing a business letter, the date should be written in the order: _____, _____ and _____.

- A. year, month, day
- B. year, day, month
- C. month, year, day
- D. month, day, year
- E. day, month, year

The correct answer is option [E]

5. The following are major parts of a business letter, except _____.

- A. the heading
- B. the opening
- C. the body
- D. the tale
- E. the closing

The correct answer is option [D]

6. If an enclosure has in its body, to show the enclosure is attached in the letter, the sign _____ is added at the end of the letter.

- A. 'Attached'
- B. copy
- C. duplicate
- D. 'Enc'
- E. Attached or ATT

The correct answer is option [D]

7. Postcards are usually A6 in the size _____.

- A. 148 x 105mm
- B. 150 x 109mm
- C. 145 x 111mm
- D. 140 x 120mm
- E. 180 x 100mm

The correct answer is option [A]

8. The following are major parts of a business letter, except _____.

- A. the heading
- B. the opening
- C. the body
- D. the detail
- E. the closing

The correct answer is option [D]

9. The sign 'PS' at the end of a letter indicates _____.

- A. a postscript is used
- B. a postage fee is added
- C. a postage is used
- D. a passport is added and other documents enclosed
- E. an addition to the body of the letter has to be made

The correct answer is option [E]

10. A letter headed paper has all of the following components, except _____.

- A. name
- B. addresses
- C. telephone numbers
- D. company logo
- E. home town

The correct answer is option [E]

11. In the semi-blocked letter, the subject heading will be written in the _____ of the letter.

- A. head
- B. end
- C. left
- D. right
- E. middle

The correct answer is option [E]

12. For the fully-blocked letter, all the lines of the letter start on the _____.

- A. horizontal line
- B. vertical line
- C. same line
- D. parallel line
- E. All of the above

The correct answer is option [C]

13. The _____ is usually typed on the third single-line space below the last line of the address.

- A. conclusion
- B. complimentary
- C. salutation
- D. closure
- E. body

The correct answer is option [C]

14. When writing a business letter, the name and address of the addressee should be typed in single-line spacing on the _____ line below the three single-line spaces for the reference.

- A. first
- B. second
- C. Third
- D. fourth
- E. Fifth

The correct answer is option [A]

15. _____ is not a type of business letter.

- A. Formal letter
- B. Fully-blocked letter
- C. Semi-blocked letter
- D. Blocked letter
- E. All of the above

The correct answer is option [A]

16. The first line of each paragraph in the body of the letter typed in the indented style starts _____ spaces to the right of all subsequent lines in the same paragraph.

- A. 2 or 3
- B. 3 or 4
- C. 4 or 5
- D. 5 or 6
- E. 6 or 7

The correct answer is option [D].

17. In which of these styles can a be typed?

- A. Paragraph
- B. Indented
- C. Lower case
- D. All of the above
- E. None of the above

The correct answer is option [B].

18. The _____ of the letter usually starts on the second single-line, just below the line of the salutation.

- A. date
- B. address
- C. closing
- D. body
- E. enclosure

The correct answer is option [D]

19. When writing a business letter, the date is usually typed on the _____ single line spacing below the printed heading.

- A. second
- B. first
- C. Third
- D. fourth
- E. Fifth

The correct answer is option [C]

20. The thin paper coated with colour and used between sheets of paper for writing or typing is called _____.

- A. carbon paper
- B. A4 sheet
- C. A5 sheet
- D. A6 sheet
- E. soft paper

The correct answer is option [A]

21. In the fully-blocked style of typing a business letter, all parts of the letter begin from _____.

- A. the right margin
- B. paragraph
- C. the left margin
- D. the top
- E. anywhere the typist chooses

The correct answer is option [C].

22. The sign for enclosure indicates that _____.

- A. the letter is closed by a signature
- B. the letter is enclosed in an envelope
- C. the enclosure mentioned in the letter is attached with the letter
- D. All of the above
- E. None of the above

The correct answer is option [C].

23. When addressing an envelope, the address must be typed on the lower half of the envelope with a margin above, which is not less than _____ for the postmarks and stamps.

- A. 1 inch
- B. 2 inches
- C. 1 1/2 inches
- D. 2 1/2 inches
- E. 3 inches

The correct answer is option [C]

24. The following is a type of layout of business letters, except the _____.

- A. fully-blocked
- B. blocked
- C. semi-blocked
- D. A4 sized
- E. indented

The correct answer is option [D]

TOPIC: COMMUNICATION

DIRECTION: Choose the correct answer from the lettered options.

1. Information about telephone services and its users is available in a book called the telephone _____.

- A. dictionary
- B. phone booklet
- C. directory
- D. manual
- E. calls book

The correct answer is option [C]

2. What does the abbreviation G.P.O. represent?

- A. General Personnel Office.
- B. General Post Office.
- C. General Postal Order.
- D. Grant Purpose Office.
- E. Great People's Office.

The correct answer is option [B]

3. NIPOST can transfer money through _____.

- A. the federal savings bank
- B. cash
- C. cheques
- D. bank draft
- E. none of the above

The correct answer is option [A].

4. _____ is the computerized system linking the whole world.

- A. V-Mobile
- B. MTN
- C. NITEL
- D. Global
- E. Internet

The correct answer is option [E]

5. Which of these teleservices are NOT offered by NITEL?

- A. Telex services
- B. Facsimile transmission (FAX)
- C. Trunk call services
- D. International telephone services
- E. None of the above

The correct answer is option [E].

6. NITEL stands for _____.

- A. Nigerian Postal Service
- B. Nigerian Telecommunications
- C. National Telecommunications
- D. National Telephone Company
- E. National Telephone Limited

The correct answer is option [B].

7. The international services of NIPOST include all of the following, except _____.

- A. surface mail
- B. free post
- C. air mail
- D. insurance services
- E. international reply coupon

The correct answer is option [B].

8. All, but one of the following is a medium of communication. Identify the odd one.

- A. Telephone
- B. Email
- C. Modem
- D. Intranet
- E.

The correct answer is option [C].

9. A trunk call involves _____ telephone exchanges.

- A. 1
- B. 2
- C. 3
- D. 4
- E. 5

The correct answer is option [B].

A trunk call is one involving two telephone exchanges. For instance, a call from Lagos to Uyo will involve the Lagos exchange and the Uyo exchange.

10. In order to remain connected with the G.S.M mobile network, subscribers need to _____.

- A. recharge the phones with credit vouchers
- B. update their phones
- C. upgrade their phones
- D. reconnect their phones
- E. be friendly with the dealers

The correct answer is option [A]

11. NIPOST carries and distributes all of the following, except _____.

- A. ordinary letters
- B. post cards
- C. express letters
- D. registered letters
- E. none of the above

The correct answer is option [E]

12. What is Communication?

- A. It is the exchange of information, new ideas, and opinions.
- B. It is talking on radio or with the use of a microphone.
- C. It is speaking on the phone to someone in another country.
- D. It is having a conversation with your peer group.
- E. It is speaking one's dialect.

The correct answer is option [A].

13. Special services rendered by NITEL include all of the following, except _____.

- A. alarm calls
- B. telex services
- C. telegraphic services
- D. local calls
- E. sent-for calls

The correct answer is option [D].

Local calls are not special services. They are the regular services of NITEL.

14. NIPOST means _____.

- A. National Post Office Box
- B. National Post Office Service Transfer
- C. Nigerian Post Office Transfer
- D. Nigerian Postal Service
- E. National Postal Service

The correct answer is option [D].

15. Information about telephone services and users is available in a book called telephone _____.

- A. dictionary
- B. booklet
- C. directory
- D. manual
- E. calls

The correct answer is option [C]

16. All of the following are letters handled by NIPOST, except ____.

- A. ordinary letters
- B. registered letters
- C. express letters
- D. telegram letters
- E. speed post

The correct answer is option [D].

17. A local call is ____.

- A. a call that is made within a locality and under the same telephone exchange
- B. a call that is made within a locality and under two telephone exchanges
- C. a trunk call with one telephone exchange
- D. a trunk call with two telephone exchanges
- E. None of the above

The correct answer is option [A].

18. NITEL was established ____.

- A. 1 January, 1981
- B. 1 January, 1982
- C. 1 January, 1983
- D. 1 January, 1984
- E. 1 January, 1985

The correct answer is option [E].

19. A telephone call made within the same town best describes a _____.

- A. local call
- B. international call
- C. trunk call
- D. telex call
- E. telephone call

The correct answer is option [A]

20. is important for all of the following reasons, except _____.

- A. it maintains contacts
- B. it enhances relationships
- C. it makes the world one huge single village
- D. it saves time and resources
- E. it makes one less knowledgeable

The correct answer is option [E].

21. _____ is the telephone code for Lagos State.

- A. 0803
- B. 0804
- C. 01
- D. 084
- E. 09

The correct answer is option [C].

22. Which of the following is NOT a postal service?

- A. Air mail
- B. Cable
- C. Telex
- D. Telegram
- E. Trunk call

The correct answer is option [E]

23. Which of the following services is NOT provided by NIPOST?

- A. Business reply service
- B. Express letters
- C. Ordinary letters
- D. Registered letters
- E. Television service

The correct answer is option [E]

24. The process of transmitting information from one person to another is called _____.

- A. relation
- B. transportation
- C. communication
- D. warehousing
- E. public relations

The correct answer is option [C]

25. The process by which messages are sent and received is called _____.

- A. advertisement
- B. commerce
- C.
- D. trade
- E. warehousing

The correct answer is option [C]

26. The types of calls provided by NITEL include all of the following, except _____.

- A. local calls
- B. trunk calls
- C. external calls
- D. international calls
- E. internal calls

The correct answer is option [C].

27. The stamps on a letter are the _____.

- A. postage fee
- B. decoration on envelopes
- C. NIPOST logo
- D. All of the above
- E. None of the above

The correct answer is option [A].

28. STD stands for _____.

- A. Standard Trunk Dialing
- B. Subscriber Trunk Dialing
- C. Subscriber Telephone Dialogue
- D. Subscriber Telephone Directory
- E. Standard Telephone Directory

The correct answer is option [B].

29. Which of these services is not offered by the Nigerian Postal Services?

- A. Distributing of letters from one person to another.
- B. Transferring of funds from one person to another.
- C. Ensuring that goods are transferred from one place to another.
- D. Ensuring that parcels are delivered to the right persons.
- E. Distributing registered letters from one place to another.

The correct answer is option [C].

TOPIC: INVOICE

DIRECTION: Choose the correct answer from the lettered options.

1. An outlines all of the following details, except the _____.

- A. cash denomination
- B. order number
- C. order date
- D. unit price
- E. discount, if any

The correct answer is option [A].

2. Which of the following is a method of payment through the post office?

- A. National giro service
- B. Cheques
- C. Bank drafts
- D. Bank notes
- E. Cash

The correct answer is option [A].

The national giro service provides a low cost current account banking a money transfer system. It is supported by the post office because cash can be paid in or withdrawn at any post office.

3. A bill of exchange is _____.

- A. an unconditional promise in writing, made by one person to another, agreeing to pay a sum of money on demand or at a future fixed determinable date
- B. a payment done by using cash which is a legal tender
- C. a voucher produced in different denominations, each showing the monetary worth of the voucher
- D. a promise to pay an agreed sum of money on a given date using an acceptance house
- E. None of the above

The correct answer is option [A]

4. Which of these is NOT a legal tender?

- A. Cheque
- B. Postal order
- C. Money order
- D. UBA money gram
- E. Naira notes

The correct answer is option [D]

5. All of the following are methods of payment through the commercial bank, except ____.

- A. bank notes and coins
- B. cheques
- C. traveler's cheques
- D. bank draft
- E. promissory note

The correct answer is option [E].

Promissory note is a private method of payment. it is not necessarily done through the bank.

6. What is the full meaning of L.P.O.?

- A. Local Police Officer
- B. London Purchase Order
- C. Local Purchase Order
- D. London Police Officer
- E. Local Procurement Order

The correct answer is option [C].

7. The cheque system has all of the following advantages, except ____.

- A. it provides a simple method of cash transfer
- B. it provides a relatively safe method for the settlement of debts
- C. it eliminates the burden and danger of carrying large amounts of money from place to place
- D. it makes business transactions faster and easier
- E. None of the above

The correct answer is option [E].

8. Which one of the following would you obtain for your boss who is going on an overseas tour?

- A. Bank draft
- B. Overdraft
- C. International money order
- D. Travelers cheque
- E. Local cheque

The correct answer is option [D]

9. How many types of crossings are there on cheques?

- A. 1
- B. 2
- C. 3
- D. 4
- E. 5

The correct answer is option [B].

There are two types of crossings on cheques: General and Special crossings.

10. All of the following are private methods of payment, except _____.

- A. bill of exchange
- B. promissory note
- C. personal I.O.U
- D. cash payment
- E. debenture

The correct answer is option [E].

A bank draft is a written order for money to be paid by the bank especially from one bank to another. It involves the bank. Options A - D do not necessarily involve the bank.

11. Money can be sent from one person to another through all of the following, except _____.

- A. western union
- B. money order
- C. post office stamp
- D. postal order

The correct answer is option [C].

12. Which of these is not a source document?

- A.
- B. Receipt
- C. Cheque
- D. Journal
- E. None of the above

The correct answer is option [D]

13. A Local Purchase Order moves from the ____ to ____.

- A. manager to accountant
- B. manufacturer to producer
- C. organisation to supplier
- D. headmaster to student
- E. mother to father

The correct answer is option [C].

It is issued by an organisation to a supplier, requesting that he supplies the goods ordered for accordingly.

14. Which of the following is an evidence of money paid and received?

- A.
- B. Receipt
- C. Imprest system
- D. Cover paper
- E. Bill of lading

The correct answer is option [B]

15. Which of the following is a type of invoice?

- A. Pro-forma
- B. Cash
- C. Entries
- D. Credited
- E. Debited

The correct answer is option [A].

16. All of the following are the features of an open cheque, except _____.

- A. the name of the bank
- B. the cheque number
- C. two lines on the face of the cheque
- D. the name of the person receiving the cheque
- E. the name of the person issuing the cheque

The correct answer is option [C].

Option C is a feature of a crossed cheque.

17. The types of crossings found on cheques are ____ and ____ crossings.

- A. general and special
- B. general and normal
- C. special and artificial
- D. normal and artificial
- E. none of the above

The correct answer is option [A].

There are two types of crossings on cheques: general and special crossings.

18. Which of these is NOT true about a crossed cheque?

- A. It can only be paid into a current account.
- B. It can be used to pay cash across the counter.
- C. It can be endorsed to a third party.
- D. It cannot be paid into a savings account.
- E. It can be very restrictive.

The correct answer is option [B].

Cash can never be paid across the counter using a crossed cheque.

19. The extent to which an can be used depends on all of the following, except _____.

- A. type
- B. size of purchase
- C. money
- D. complexity of the organization
- E. geographical spread of the organization

The correct answer is option [C].

TOPIC: MANUSCRIPTS

DIRECTION: Choose the correct answer from the lettered options.

1. What is the meaning of the abbreviation 'wh'?

- A. when
- B. which
- C. what
- D. where
- E. wheel

The correct answer is option [B]

2. What is the meaning of the sign 'u c' in the margin of a manuscript?

- A. Reverse the order.
- B. Underscore.
- C. Upper Case.
- D. Under Case.
- E. Order of reverse.

The correct answer is option [C]

3. A _____ is a handwritten note.

- A. cover note
- B. formal letter
- C. manuscript
- D. writing
- E. write-up

The correct answer is option [C].

4. What is the meaning of the sign 'run on' in the margin of a manuscript?

- A. Uppercase.
- B. Do not begin a new paragraph.
- C. Begin a new paragraph.
- D. Begin a new page.
- E. Do not begin a new page.

The correct answer is option [B]

5. What is the meaning of the abbreviation 'plse'?

- A. pulse
- B. pause
- C. peoples
- D. place
- E. please

The correct answer is option [E]

6. What is the meaning of the sign 'stet' in the margin of a manuscript?

- A. Uppercase exemption.
- B. Lowercase exemption.
- C. Strike out exemptions.
- D. Do not omit parts struck out and dotted underneath.
- E. Omit parts struck out and dotted underneath.

The correct answer is option [D]

7. What is the meaning of the abbreviation 'bn'?

- A. begin
- B. being
- C. been
- D. between
- E. began

The correct answer is option [C]

8. What is the meaning of this abbreviation 'Yrs ffy'?

- A. Years fulfilled
- B. Years of fulfilment
- C. Yours faithfully
- D. A or B
- E. A or C

The correct answer is option [C]

9. What is the meaning of the abbreviation 'affn'?

- A. affirmation
- B. affection
- C. afternoon
- D. after now
- E. affirmative

The correct answer is option [C]

10. What is the meaning of the abbreviation 'asst'?

- A. assist
- B. assistant
- C. assessment
- D. assign
- E. assignment

The correct answer is option [B]

11. 'Np' is a correction sign that means _____.

- A. no passage
- B. new paragraph
- C. Nigerian police
- D. new payers
- E. None of the above

The correct answer is option [B].

12. _____ are those words written as a title at the top of a piece of writing or at the top of each part of the writing.

- A. Titles
- B. Subtitles
- C. Headings
- D. Displays
- E. Capital letters

The correct answer is option [C].

13. What is the meaning of the abbreviation 'abt'?

- A. about
- B. abort
- C. abhor
- D. abate
- E. abbot

The correct answer is option [A]

14. _____ Headings give more information on what the text is about.

- A. Main
- B. Sub
- C. Shoulder
- D. Open
- E. Paragraph

The correct answer is option [B].

15. What is the meaning of the sign 'trs' in the margin of a manuscript?

- A. Reverse the order.
- B. Upper case.
- C. Order of reverse.
- D. Transfer the space.
- E. Insert space.

The correct answer is option [A]

16. The sub-heading is usually typed in _____.

- A. closed capitals
- B. spaced capitals
- C. initial capitals
- D. open capitals
- E. None of the above

The correct answer is option [C].

17. Which of these is NOT a characteristic of a shoulder heading?

- A. It is typed on the left margin.
- B. It can be typed in small letters with initial capitals.
- C. It can be typed in closed capitals.
- D. It can have an underscore.
- E. It is typed at the centre of the whole work.

The correct answer is option [E].

18. What is the meaning of the abbreviation 'asap'?

- A. as soft as possible
- B. as simple as possible
- C. as seen as provided
- D. as same as possible
- E. as soon as possible

The correct answer is option [E]

19. Which of these headings is centered over the body of the text in a typewritten work?

- A. Sub-heading
- B. Paragraph heading
- C. Shoulder heading
- D. Main heading
- E. All of the above

The correct answer is option [D].

20. What is the meaning of the abbreviation 'ms'?

- A. Manuscript
- B. Manicure
- C. Manager
- D. Microsoft
- E. Message

The correct answer is option [A]

21. What is the meaning of the sign 'Np' in the margin of a manuscript?

- A. New page
- B. New paragraph
- C. No page
- D. No paragraph
- E. Number of page

The correct answer is option [B]

22. A heading which stands on a separate line is called a _____ heading.

- A. main
- B. sub
- C. paragraph
- D. shoulder
- E. None of the above

The correct answer is option [D].

23. The abbreviation 'wd' means _____.

- A. word
- B. would
- C. wonder
- D. weed
- E. None of the above

The correct answer is option [B].

24. _____ gives a brief idea of the whole text.

- A. Main heading
- B. Sub-heading
- C. Shoulder heading
- D. Paragraph heading
- E. All of the above

The correct answer is option [A].

25. Which of the following headings is NOT most commonly used?

- A. Main heading
- B. Paragraph heading
- C. Shoulder heading
- D. All of the above
- E. None of the above

The correct answer is option [E]

26. All of these are types of headings, except _____.

- A. Main heading
- B. Shoulder heading
- C. Tail heading
- D. Paragraph heading
- E. None of the above

The correct answer is option [C].

27. What is the meaning of the abbreviation 'wd'?

- A. word
- B. ward
- C. wood
- D. wade
- E. would

The correct answer is option [E]

28. What is the meaning of the abbreviation 'mtg'?

- A. management
- B. meeting
- C. managing
- D. maintaining
- E. mastering

The correct answer is option [B]

29. What is the meaning of the abbreviation 'wk.'?

- A. weak
- B. week
- C. weekly
- D. work
- E. wicked

The correct answer is option [B]

30. Which of these is NOT a characteristic of the Main heading?

- A. It gives a brief idea of the whole text.
- B. It is centered over the body of the text.
- C. It can be typed at the left-hand margin.
- D. It is typed in spaced or closed capitals.
- E. It can be typed at the right-hand margin in capitals.

The correct answer is option [E].

31. What is the meaning of the sign '#' in the margin of a manuscript?

- A. Lowercase
- B. Uppercase
- C. Middlecase
- D. Insert a line
- E. Insert space

The correct answer is option [E]

TOPIC: OFFICE EQUIPMENT

DIRECTION: Choose the correct answer from the lettered options.

1. Which of the following is a characteristic of office machines?

- A. They reduce labour.
- B. They help increase work productivity.
- C. They guarantee uniformity, neatness and legibility.
- D. They guarantee accurate and prompt work.
- E. All of the above.

The correct answer is option [E].

2. A dictation machine is _____.

- A. a machine that dictates instructions to employees, as recorded by the boss, whenever he is absent
- B. an electronic device capable of recording dictations, instructions and minutes of a meeting for later playback
- C. a computer that dictates all kinds of sounds when operated
- D. All of the above
- E. None of the above

The correct answer is option [B].

3. The stencil is mostly related to _____.

- A. photocopying
- B. filing
- C. duplicating
- D. manifolded
- E. writing letters

The correct answer is option [A]

4. The factors considered before purchasing an include all of the following, except ____.

- A. Time saving device.
- B. Available spare parts.
- C. Easy to operate.
- D. Produces substandard work.
- E. Essential for the task.

The correct answer is option [D]

5. The typewriter is an used for ____.

- A. faxing letters
- B. typing letters
- C. sending letters
- D. duplication letters
- E. photocopying letters

The correct answer is option [B].

6. ____ is an used to reproduce copies of an original document in a fast mode.

- A. Photocopier
- B. Franking machine
- C. Typewriter
- D. Perforator
- E. Scanner

The correct answer is option [A]

7. An office machine used for inserting staples to hold a set of papers together is called a ____.

- A. typewriter
- B. perforator
- C. stapler
- D. calculator
- E. filing

The correct answer is option [C]

8. Which of these is NOT a disadvantage of stencil duplicating machines?

- A. A picture cannot be transferred on to the copy paper.
- B. The quality of paper is poor.
- C. Once used, the stencil cannot be altered.
- D. Used stencil can be stored for further use.
- E. The used stencil is wasteful if only a few copies are to be produced.

The correct answer is option [D].

9. Which of the following is NOT performed in an office?

- A. Typing
- B. Grazing
- C. Sorting and filing
- D. Duplicating
- E. Photocopying

The correct answer is option [B].

10. Which of the following is NOT an input device in a computer?

- A. Mouse
- B. Light pen
- C. Keyboard
- D. Scanner
- E. Monitor

The correct answer is option [E]

11. Which of these is NOT an equipment used in an office?

- A. Stamp and ink pad
- B. Printer
- C. Duplicating machine
- D. Stapler
- E. None of the above

The correct answer is option [E]

12. Which of these is NOT a type of filing cabinet?

- A. Steel
- B. Vertical
- C. Desk
- D. Fire-proof
- E. Lateral

The correct answer is option [C].

There is no such thing as desk filling cabinet.

13. Which of these is NOT an advantage of office machines?

- A. Boosts the tempo of activities within the office.
- B. Elimination of fraud.
- C. Little labour is involved.
- D. They perform limited functions.
- E. Time is economized.

The correct answer is option [D]

14. All of the following are component parts of a computer, except _____.

- A. Central Processing Unit
- B. output unit
- C. input unit
- D. mainframe
- E. none of the above

The correct answer is option [D]

The mainframe is a computer and not a component part of a computer.

15. A computer system consists of _____.

- A. hard ware devices
- B. software devices
- C. a user
- D. A and B
- E. None of the above

The correct answer is option [D].

16. Which of these is NOT a type of typewriter?

- A. Electric
- B. Electronic
- C. Portable
- D. Standard
- E. Computer

The correct answer is option [E].

is much more than a typewriter. It has more functions than the typewriter.

17. The _____ is a key office equipment.

- A. filing cabinet
- B. chair
- C. generator
- D. fridge
- E. washing machine

The correct answer is option [A].

18. _____ is a device used in performing tasks in a much easier way in an organization.

- A. Office furniture
- B.
- C. Office material
- D. Office fixtures
- E. Office fittings

The correct answer is option [B]

19. The disadvantages of using include all of the following, except _____.

- A. The work process is delayed whenever the equipment breaks down.
- B. The cost of acquiring an equipment may be high.
- C. Workers who used to handle the tasks performed by the equipment may not be needed anymore.
- D. Less human energy will be needed to perform tasks.
- E. With time, better equipment will be produced to perform tasks.

The correct answer is option [D]

20. _____ is an used to bore a hole or holes through sheets of paper or a file jacket.

- A. Proferator
- B. Scanner
- C. Franking machine
- D. Stapler
- E. Paper file

The correct answer is option [A]

TOPIC: OFFICE PROCEDURES

DIRECTION: Choose the correct answer from the lettered options.

1. When payment is made to settle a demand, whether by cash, cheque or bank draft, the payee must be issued ____.

- A. a receipt
- B. a bill
- C. an
- D. a debit note
- E. a credit note

The correct answer is option [A]

2. ____ is an instrument issued by a financial institution which serves as a means for purchasing consumer goods and services on credit up to a fixed limit from a retailer.

- A. Bin card
- B. Bank card
- C. Credit card
- D. Debit card
- E. Pin card

The correct answer is option [C]

3. Which of the following is NOT true of wages?

- A. Wages are usually paid to casual workers.
- B. Wages are paid to permanent staff.
- C. Payment of wages could be terminated at a short notice.
- D. Payment of wages could be on hourly or daily basis.

The correct answer is option [B].

4. All of the following are methods of remunerating casual workers, except _____.

- A. time rate
- B. piece rate
- C. commission basis
- D. salary payment
- E. premium bonus system

The correct answer is option [D].

Casual workers are not paid salaries, but wages based on agreed methods.

5. The methods of paying wages include all of the following, except _____.

- A. time rate
- B. luncheon voucher
- C. piece rate
- D. profit sharing method
- E. commission basis

The correct answer is option [B]. Luncheon voucher is a private method of payment and not a method of paying wages.

6. _____ is a list of employees showing their particulars and the amount of wages to be paid to them at a given period.

- A. Pay slip
- B. Pay roll
- C. Pay cheque
- D. Pay draft
- E. Pay row

The correct answer is option [B]

7. The objective of paying wages based on piece-rate is _____.

- A. to ensure quality production
- B. to ease the payment process
- C. to boost workers to produce more
- D. to account properly for the money paid out
- E. all of the above

The correct answer is option [C]

8. Wage is _____.

- A. the reward for labour
- B. payment made to unskilled labour
- C. payment made hourly or on daily basis
- D. a non-taxable payment
- E. all of the above

The correct answer is option [E].

9. To guard against forgery when making a payment by traveler's cheque, all the following procedures are followed except _____.

- A. a valid form of identification is required when cashing the cheque
- B. an authentic signature must be appended at the time of purchase and cashing the cheque
- C. an authentic signature must be appended at the time of converting the cheque into local currency
- D. all counterfoils from cheque leaves must be detached and kept separately from cheques
- E. none of the above

The correct answer is option [E]

10. Which of the following is NOT a procedure for making payment?

- A. Payment by cash.
- B. Payment by discount.
- C. Payment by traveller's cheque.
- D. Payment by bank draft.
- E. Payment by cheque.

The correct answer is option [B]

TOPIC: PAPER SIZE

DIRECTION: Choose the correct answer from the lettered options.

1. A5 is _____.

- A. twice A4
- B. half of A4
- C. same size as A4
- D. not comparable with any other
- E. bigger than A4

The correct answer is option [B].

The size of the next A-series paper is half the size of the one before it.

2. The total number of single-line vertical spaces of an A6 paper is _____.

- A. 30
- B. 25
- C. 35
- D. 45
- E. 40

The correct answer is option [B]

3. The approximate measurements in millimeters for the foolscap paper is _____.

- A. 330 and 200
- B. 330 and 300
- C. 203 and 330
- D. 203 and 300
- E. none of the above

The correct answer is option [C].

4. All, but one of the following are types of typing paper, except _____.

- A. foolscap
- B. quarto
- C. octavo
- D. note book
- E. A4 portrait

The correct answer is option [D].

5. When using an elite machine, a sixmo paper type has _____ spaces to a line.

- A. 89
- B. 98
- C. 90
- D. 87
- E. 78

The correct answer is option [E]

6. When using an elite machine, an A4 paper sized sheet has _____ horizontal spaces in a line.

- A. 89
- B. 90
- C. 100
- D. 110
- E. 50

The correct answer is option [C]

7. The A4 portrait paper can be used for all of the following, except _____.

- A. tables
- B. reports
- C. minutes
- D. invitations
- E. letters

The correct answer is option [D].

8. Vertically, the A5 paper type has a total number of _____ single line spaces.

- A. 60
- B. 58
- C. 45
- D. 35
- E. 25

The correct answer is option [D]

9. What is the size of an A4 paper type?

- A. 8 x 11 inches
- B. 7 x 12 inches
- C. 6 x 13 inches
- D. 9 x 10 inches
- E. 5 x 14 inches

The correct answer is option [A]

10. The typewriter has _____ typefaces of paper.

- A. 1
- B. 2
- C. 3
- D. 4
- E. 5

The correct answer is option [B].

The typewriter has the Pica and Elite typefaces.

11. When using a pica machine, a quarto paper type has _____ horizontal line spaces.

- A. 90
- B. 99
- C. 97
- D. 88
- E. 80

The correct answer is option [E]

12. When using an elite machine, an A6 paper type has _____ horizontal spaces in a line.

- A. 70
- B. 77
- C. 99
- D. 90
- E. 88

The correct answer is option [A]

13. When using an elite machine, an A4 paper sized sheet has _____ horizontal spaces from the centre of the paper to the end.

- A. 50
- B. 37
- C. 49
- D. 89
- E. 70

The correct answer is option [A]

14. When using a pica machine, an A4 paper sized sheet has _____ horizontal spaces from the centre of the paper to the end.

- A. 50
- B. 67
- C. 41
- D. 40
- E. 78

The correct answer is option [C]

15. When using a pica machine, an A4 paper sized sheet has _____ horizontal spaces in a line.

- A. 78
- B. 79
- C. 77
- D. 82
- E. 81

The correct answer is option [D]

16. When using a pica machine, an A6 paper type has _____ horizontal spaces in a line.

- A. 60
- B. 78
- C. 59
- D. 45
- E. 54

The correct answer is option [C]

17. How many vertical single-line spaces do we have in an A4 size paper?

- A. 100
- B. 78
- C. 90
- D. 99
- E. 70

The correct answer is option [E]

18. When using an elite machine, a quarto paper type has _____ horizontal line spaces.

- A. 90
- B. 96
- C. 97
- D. 99
- E. 98

The correct answer is option [B]

19. The A6 paper is generally used for _____.

- A. tables
- B. tables and reports
- C. minutes and letters
- D. postcards, memos and envelopes
- E. postcards and tables

The correct answer is option [D].

20. When using an elite machine, an octavo paper type has _____ horizontal spaces in a line.

- A. 90
- B. 60
- C. 50
- D. 70
- E. 80

The correct answer is option [B]

21. An octavo size paper type is usually _____ in size.

- A. 5 x 8 inches
- B. 5 x 7 inches
- C. 6 x 8 inches
- D. 4 x 8 inches
- E. 4 x 7 inches

The correct answer is option [A]

22. The approximate length and width in millimetres for the A5 landscape paper are _____.

- A. 148 and 142
- B. 210 and 148
- C. 120 and 210
- D. 148 and 184
- E. 148 and 210

The correct answer is option [E].

23. Vertically, an A4 portrait paper will take _____ single line spaces.

- A. 75
- B. 70
- C. 50
- D. 35
- E. 25

The correct answer is option [B].

24. When using a pica machine, an A5 paper type has _____ horizontal spaces in a line.

- A. 100
- B. 99
- C. 88
- D. 82
- E. 77

The correct answer is option [D]

25. The approximate length and width in millimeters for the A6 paper are _____.

- A. 148 and 105
- B. 148 and 210
- C. 210 and 148
- D. 210 and 297
- E. 330 and 203

The correct answer is option [A].

26. A quarto is usually _____ in size.

- A. 9 x9 inches
- B. 8 x 8 inches
- C. 7 x 8 inches
- D. 8 x 10 inches
- E. 8 x 9 inches

The correct answer is option [D]

27. Foolscap size paper usually used for typing long letters or documents is usually _____.

- A. 8 x 13 inches
- B. 8 x 9 inches
- C. 8 x 7 inches
- D. 8 x 12 inches
- E. 8 x 11 inches

The correct answer is option [A]

28. When using a pica machine, an octavo paper type has _____ horizontal spaces in a line.

- A. 80
- B. 50
- C. 60
- D. 90
- E. 70

The correct answer is option [B]

29. Pica and _____ are the typefaces of a paper of the typewriter.

- A. Pico
- B. envelope
- C. elite
- D. axis
- E. atlas

The correct answer is option [C].

30. All of the following have the same use as the A4 landscape, except _____.

- A. A4 portrait
- B. A6
- C. A5 landscape
- D. foolscap
- E. None of the above

The correct answer is option [B].

31. The approximate length and width in millimetres for the A5 portrait paper are _____.

- A. 210 and 140
- B. 148 and 210
- C. 140 and 148
- D. 210 and 148
- E. 140 and 210

The correct answer is option [D].

32. When using an elite machine, an A5 paper type has _____ horizontal spaces in a line.

- A. 100
- B. 86
- C. 82
- D. 99
- E. 77

The correct answer is option [A].

33. The A4 portrait paper takes _____ characters on the horizontal line using the elite typeface.

- A. 96
- B. 80
- C. 100
- D. 102
- E. 70

The correct answer is option [C].

34. The approximate length and width in millimeters for the A4 landscape paper are _____.

- A. 210 and 297
- B. 297 and 210
- C. 297 and 297
- D. 210 and 210
- E. 300 and 210

The correct answer is option [B].

35. An octavo paper type has _____ single-line spaces.

- A. 40
- B. 45
- C. 48
- D. 47
- E. 49

The correct answer is option [C]

TOPIC: PERSONAL LETTERS

DIRECTION: Choose the correct answer from the lettered options.

1. When typing on envelopes for the _____ style, the second line in the address begins five spaces from the beginning of the first line, the third line begins five spaces from the beginning of the second line, and so on.

- A. blocked
- B. indented
- C. spaced
- D. capitalized
- E. None of the above

The correct answer is option [B].

2. What is the approximate size of the official envelope?

- A. 105mm x 148mm
- B. 102mm x 146mm
- C. 148mm x 105mm
- D. 146mm x 102mm
- E. 84mm x 122mm

The correct answer is option [A].

3. On a post card, it is absolutely unnecessary to have a _____.

- A. date
- B. reference
- C. salutation
- D. message
- E. None of the above

The correct answer is option [C].

4. Which of these is NOT a part of a personal letter?

- A. Writer's address.
- B. Recipients address.
- C. Date.
- D. Body of letter.
- E. Name of writer.

The correct answer is option [B].

5. 'Yours faithfully' is a complementary close in _____.

- A. a memo
- B. a mome
- C. a personal letter
- D. an official letter
- E. a friendly letter

The correct answer is option [D]

6. Which of these is similar to a post card?

- A. Birthday card
- B. Memo
- C. Formal letter
- D. Personal letter
- E. Wedding card

The correct answer is option [B].

7. _____ are never enclosed in envelopes.

- A. Post cards
- B. Business letters
- C.
- D. Invitation cards
- E. Formal letters

The correct answer is option [A].

8. A _____ is a written from someone to a friend, parent, etc.

- A. personal letter
- B. formal letter
- C. public letter
- D. friendship letter
- E. None of the above

The correct answer is option [A].

9. A personal letter is also known as a _____.

- A. formal letter
- B. semi-formal letter
- C. public letter
- D. private letter
- E. direct letter

The correct answer is option [D].

10. The date in a personal letter is written _____.

- A. below the writer's address
- B. below the salutation
- C. below the complimentary close
- D. on the left-hand corner
- E. None of the above

The correct answer is option [A].

11. When typing on envelopes using the _____ style, all lines in the address begin on the same vertical line.

- A. blocked
- B. indented
- C. capitalized
- D. bold
- E. None of the above

The correct answer is option [A].

12. A personal letter starts with the _____.

- A. writer's address
- B. date
- C. salutation
- D. the first paragraph
- E. heading

The correct answer is option [A].

13. 'Dear Mike' in a letter is the _____.

- A. name of the writer
- B. name of the recipient
- C. salutation
- D. subject
- E. none of the above

The correct answer is option [C].

14. Which of these is NOT a part of a personal letter?

- A. Date.
- B. Salutation.
- C. Body of the letter.
- D. Complimentary close.
- E. None of the above.

The correct answer is option [E].

15. The address on an envelope should be written _____.

- A. on the top right-hand corner
- B. on the top left-hand corner
- C. on the bottom right-hand corner
- D. at the center of the envelope
- E. slightly above the middle of the envelope

The correct answer is option [E].

16. A formal letter ends with the _____.

- A. salutation
- B. complimentary close
- C. date
- D. address of recipient
- E. name of the writer

The correct answer is option [E].

17. The official envelope is approximately the same size as the _____ paper size.

- A. A4 portrait
- B. A4
- C. A6
- D. A5
- E. A5 landscape

The correct answer is option [C].

TOPIC: PROFIT AND LOSS ACCOUNT***DIRECTION: Choose the correct answer from the lettered options.***

1. If Kubulode receives a cash discount of 2% on goods worth ₦ 20,000, how much should he pay to the seller?

- A. ₦ 19,600.00
- B. ₦ 10,000.00
- C. ₦ 13,000.00
- D. ₦ 16,000.00
- E. ₦ 14,000.00

The correct answer is option [A]

2. Use the information given to determine the Gross profit.

Sales.....₦14,600
purchases.....₦5,500
returns inwards.....₦150
rent.....₦2,000
salaries.....₦1,000
discount received.....₦400
closing stock.....₦250
opening stock.....₦100.

- A. ₦10,350
- B. ₦10,200
- C. ₦9,500
- D. ₦9,100
- E. ₦9,550

The correct answer is option [D]

3. Items that represent gains or income include the following, except _____.

- A. bank interest received
- B. discount received
- C. bad debt recovered
- D. selling commission
- E. income from investments

The correct answer is option [D].

Selling commission is an expense usually deducted from the gross profit.

4. If the vertical method is used, expenses (which are deducted from the gross profit) are listed _____ of the profit and loss account.

- A. above the gross profit
- B. below the gross profit
- C. on the left side
- D. on the right side
- E. none of the above

The correct answer is option [B].

5. All of the following are items, except _____.

- A. sales
- B. purchases
- C. expense
- D. wages
- E. capital

The correct answer is option [E]

6. Use the information given to determine the Net sales.

Sales.....N14,600

purchases.....N5,500

returns inwards.....N150

rent.....N2,000

salaries.....N1,000

discount received.....N400

closing stock.....N250

opening stock.....N100.

A. N15,000

B. N14,750

C. N14,450

D. N14,600

E. N15,500

The correct answer is option [C]

7. Which of these items are listed on the credit side of a trading account?

(i) interest paid on loans

(ii) salaries

(iii) sales

(iv) commission received

(v) dividends received

(vi) bad debts

A. i, ii and vi

- B. iii, iv and v
- C. i, vi and iii
- D. ii, v and vi
- E. iv, v and vi

The correct answer is option [B].

8. When using the T- account method for a trading account, expenses (which are deducted from the gross profit) are listed _____ of the profit and loss account.

- A. on the credit side
- B. on the right side
- C. on the debit side
- D. below
- E. above

The correct answer is option [C].

9. Net profit is the surplus after charging gross profit with indirect cost of operation.

- A. True
- B. False

The correct answer is option [A].

10. Which of the following is odd?

- A. Purchases
- B. Rent
- C. Sales
- D. Depreciation
- E. Interest payable

The correct answer is option [C].

All the options have debit balances, except sales which has credit balance.

11. Use the information given to determine Net profit.

Sales.....	₦14,600
purchases.....	₦5,500
returns inwards.....	₦150
rent.....	₦2,000
salaries.....	₦1,000
discount received.....	₦400
closing stock.....	₦250
opening stock.....	₦100.

- A. ₦9,100
- B. ₦7,850
- C. ₦7,750
- D. ₦6,500
- E. ₦5,780

The correct answer is option [D]

12. Which of the following options is true about the net profit?

- A. Net profit is the surplus after charging gross profit with indirect cost of operation.
- B. Net profit is an indicator of the performance of the business.
- C. Net profit shows clearly how much an entrepreneur has earned from the business.
- D. All of the above.

The correct answer is option [D].

13. Which one of the following best defines Net Profit?

- A. Administrative plus Warehouse Expenses.
- B. Difference between Purchases and Discounts.
- C. Net sales minus Total Expenses.
- D. Returns Outward minus Returns Inward.
- E. Trading plus Receivable Income.

The correct answer is option [C]

14. A buyer who receives a cash discount of 20% on goods worth ₦ 20,000.00 will pay?

- A. ₦ 20,000.00
- B. ₦ 10,000.00
- C. ₦ 18,000.00
- D. ₦ 16,000.00
- E. ₦ 14,000.00

The correct answer is option [D] $20\% \text{ of } \text{N}20,000 = \text{N}4,000$. . amount paid = $\text{N}20,000 - \text{N}4,000 = \text{N}16,000$

15. All of the following can be deducted from the gross profit, except _____.

- A. motor vehicle expenses
- B. advert
- C. provision for bad debts
- D. postage
- E. all of the above

The correct answer is option [E].

16. Which of these items are listed on the debit side of a trading account?

- (i) Interest paid on loans
- (ii) Salaries
- (iii) Sales
- (iv) Commission received
- (v) Dividends received
- (vi) Bad debts

- A. i, ii and vi
- B. iii, iv and v
- C. i, ii and iii
- D. ii, v and vi
- E. v, vi

The correct answer is option [A].

17. Use the information given to determine the Cost of goods sold.

Sales.....	₦14,600
purchases.....	₦5,500
returns inwards.....	₦150
salaries.....	₦1,000
discount received.....	₦400
closing stock.....	₦250
opening stock.....	₦100.

- A. ₦5,200
- B. ₦5,350
- C. ₦4,500

D. ₦4,250

E. ₦300

The correct answer is option [B]

18. The trading and particulars of Akenodi and Odeobi as at 18th August 1998 was as follows:

Opening stock.....₦10,000,

Sales.....₦20,000,

Closing stock.....₦2,000,

Purchases made.....₦5,000,

Administration.....₦3,000,

Rent.....₦1,000.

Calculate the percentage of net profit of Sales.

A. 20%

B. 30%

C. 25%

D. 23%

E. 15%

The correct answer is option [E]

Gross Profit = Sales - [Opening stock+Purchases-(Closing stock)]

Gross Profit = ₦20,000 - [₦10,000 + ₦5,000 - (₦2,000)];

Gross Profit = ₦20,000 - ₦13,000;

Gross Profit = ₦7,000.

Net Profit = Gross Profit - (Rent + Administration);

Net Profit = ₦7,000 - (₦1,000 + ₦3,000);

Net Profit = ₦7,000 - ₦4,000;

Net Profit = ₦3,000.

Net profit (%) of sales = $\frac{₦3,000}{₦20,000} \times 100 = 15\%$.

PROFIT AND LOSS ACCOUNT

19. In a profit and loss account, items representing gains or income are added to the gross profit if the _____ method is used.

- A. vertical
- B. T- account
- C. horizontal
- D. linear
- E. all of the above

The correct answer is option [A].

20. The main purpose of the is to ascertain ____.

- (i) net profit
- (ii) net loss
- (iii) gross profit.

- A. i only
- B. ii only
- C. iii only
- D. i and ii only
- E. i and iii only

The correct answer is option [D].

TOPIC: SIMPLE MEMOS

DIRECTION: Choose the correct answer from the lettered options.

1. Which of these is found in a Memo?

- A. Subject
- B. Middle name
- C. Former address
- D. Salutation
- E. Complimentary close

The correct answer is option [A].

2. Which of these is NOT found in a Memo?

- A. FROM
- B. SUBJECT
- C. DATE
- D. SALUTATION
- E. REF

The correct answer is option [D].

3. In a memoranda sheet, the _____ is usually printed at the top of the page.

- A. query
- B. memorandum
- C. letter
- D. logo
- E. name of staff

The correct answer is option [B]

4. The following are the features of a memoranda, except the _____.

- A. reference
- B. date
- C. addressee
- D. body of the letter
- E. salutation

The correct answer is option [E]

5. Are written to friends or relations on a _____ note.

- A. dual
- B. personal
- C. formal
- D. single
- E. None of the above

The correct answer is option [B]

6. Which of these is NOT a characteristic of a Memo?

- A. The heading begins with MEMORANDUM or MEMO.
- B. FROM.....REF.....TO.....DATE.....and SUBJECT....are written under the heading.
- C. The memo does not have the usual inside name and address.
- D. It has the salutation and complimentary close.
- E. All of the above.

The correct answer is option [D].

7. In an office, can be verbal or _____.

- A. visual
- B. written
- C. printed
- D. photocopied
- E. All of the above

The correct answer is option [B].

8. The _____ is a method of internal between members of the same organization.

- A. letter
- B. format
- C. memo
- D. script
- E. manuscript

The correct answer is option [C].

9. Are letters written to _____.

- A. friends
- B. organizations
- C. business associates
- D. schools
- E. churches

The correct answer is option [A]

10. Within the office can be through _____.

- A. telephone
- B. face-to-face
- C. memos
- D. All of the above
- E. A and C

The correct answer is option [D].

11. _____ sheets are used for internal between members of the same organization.

- A. Query
- B. Memoranda
- C. Letter
- D. Carbon paper
- E. None of the above

The correct answer is option [B]

TOPIC: STORE RECORDS

DIRECTION: Choose the correct answer from the lettered options.

1. Another name for the stock record card is _____.

- A. bean card
- B. bin card
- C. stock card
- D. sales book
- E. beam card

The correct answer is option [B]

2. Which of the following statements is NOT true of stock control?

- A. It ensures that the organization maintains a maximum level of stock at any point in time.
- B. It ensures that the company does not overstock.
- C. It ensures that the company does not understock.
- D. It ensures that stocks are distributed evenly to all companies in the industry.
- E. It ensures that the organization maintains a minimum reorder level.

The correct answer is option [D].

The company does not stop the store keeper from issuing out stock but they control and regulate it with polices.

3. A record of each material in the store which indicates the quantity received, quantity issued, and the balance left on given dates is called ____.

- A. a stock card
- B. a bin card
- C. a goods received note
- D. a store requisition form
- E. a pin card

The correct answer is option [B]

4. The store keeper has the following responsibilities, except ____.

- A. stock taking in the organization
- B. issuing of stock from the store to only authorized users
- C. alerting the organization about shortages of any goods
- D. selling of the organization's goods to the public
- E. keeping records of damaged goods in the organization

The correct answer is option [D].

The store keeper does not have any right to sell the organisation's goods. It is called shoplifting.

5. ____ is the process of counting every stock item in a store and placing values on each of them.

- A. Stock prescription
- B. Warehousing
- C. Stock taking
- D. Accounting
- E. Stock control

The correct answer is option [C]

6. The average value of stock is calculated as _____.

- A. closing stock plus sales
- B. opening stock plus purchase
- C. opening stock plus purchase divided by two
- D. opening stock plus closing stock divided by two
- E. purchase plus sales

The correct answer is option [D]

7. Which of the following options is odd?

- A. Reorder level
- B. Reorder quantity
- C. Minimum stock level
- D. Maximum time
- E. Maximum stock level

The correct answer is option [D].

There is nothing like maximum time in store keeping.

8. ____ is used to make a request for goods in a store.

- A. Bin card
- B. Re-order form
- C. Stores requisition form
- D. Store request list
- E. Material request form

The correct answer is option [C]

9. Opening stock plus Purchases less Closing stock is equal to

_____.

- A. Cost of goods sold
- B. Gross profit
- C. Net profit
- D. Working capital
- E. Turnover rate

The correct answer is option [A]

10. Raw materials and manufactured goods can be considered as stock.

- A. True
- B. False

The correct answer is option [A]

TOPIC: THE COMPUTER

DIRECTION: Choose the correct answer from the lettered options.

1. What is the full expression of ARPANet?

- A. Advanced Research Project Agency Network
- B. Action Research Proposition Agency Network
- C. Administrative Research Project Agency Network
- D. Advanced Research Project Agent Network
- E. Active Research Project Agency Network

The correct answer is option [A]

2. The three major functional units which the modern computer has are _____, _____, and _____.

- A. the input unit, the processor, output unit
- B. the black box, output and input units
- C. BASIC, COBOL, and output units
- D. BASIC, the processor, and PASCAL
- E. the television, the box, and the brain

The correct answer is option [A]

3. The _____ is simply a private version of the internet which makes it possible for people within an organisation to exchange data.

- A. intercom
- B. intranet
- C. intracomputer
- D. laptop
- E. All of the above

The correct answer is option [B]

4. The abbreviation DSL stands for _____.

- A. Digital Subscriber Line
- B. Digital Substitution Line
- C. Digital Subscriber Lead
- D. Direct Subscriber Line
- E. Direct Subscriber Lead

The correct answer is option [A]

5. Which of the following is NOT an ICT company in Nigeria?

- A. ZINOX
- B. OMATECH
- C. CINFORES LTD
- D. NIIT
- E. DELL

The correct answer is option [E].

6. Other computers on a network are called _____.

- A. servers
- B. laptops
- C. computers
- D. clients
- E. printers

The correct answer is option [D]

7. A computer hardware or software that provides services to other computers on a network is called _____.

- A. a server
- B. a laptop
- C. a computer
- D. a printer
- E. a scanner

The correct answer is option [A]

8. To decode host names, we work from the most extreme right towards the most extreme left. The most extreme right part is called the _____.

- A. domain
- B. right sect
- C. zone
- D. A or C
- E. A or B

The correct answer is option [C]

9. The word 'modem' is an acronym for _____.

- A. modulator/demodulator
- B. moderator/moderator
- C. mode/demod
- D. median/mediator
- E. None of the above

The correct answer is option [A]

10. The hardware that connects one computer to other computers or to the internet is called the _____.

- A. modern
- B. modem
- C. mode
- D. median
- E. matrix

The correct answer is option [B]

TOPIC: TRADING ACCOUNT

DIRECTION: Choose the correct answer from the lettered options.

1. Use the information given to determine the Gross profit.

Net sales.....~~₦~~15,000

Purchases.....~~₦~~ 5,000

Returns outward.....~~₦~~ 500

Sundry expenses.....~~₦~~1,000

Salaries.....~~₦~~2,000

Discount received.....~~₦~~700

Discount allowed.....~~₦~~300

Closing stock.....~~₦~~250

Opening stock.....~~₦~~100.

A. ~~₦~~15,540

B. ~~₦~~14,450

C. ~~₦~~9,800

D. ~~₦~~10,650

E. ~~₦~~6,500

The correct answer is option [D]

Gross profit = total proceeds from sales - cost of goods sold.

Cost of goods sold = purchases + opening stock - (returns outwards + closing stock)

i.e. ~~₦~~5,000 + ~~₦~~100 - (~~₦~~500 + ~~₦~~250) = ~~₦~~5,100 - ~~₦~~750

Cost of goods sold = ~~₦~~4,350

Gross profit = ~~₦~~15,000 - ~~₦~~4,350 = ~~₦~~10,650

2. In accounting terms, the cost of transporting goods is referred to as _____.

- A. cost
- B. stock cost
- C. fare
- D. carriage cost
- E. carriage fee

The correct answer is option [D].

3. The purpose of the determine is to the _____.

- A. Gross profit
- B. net profit
- C. the total sales for the day
- D. net loss
- E. purchases book

The correct answer is option [A]

4. The gross profit is calculated by _____.

- A. multiplying the cost of goods sold to the total proceeds from sales
- B. subtracting the cost of goods sold from the total proceeds from sales
- C. adding the cost of goods sold to the total proceeds from sales
- D. dividing the total proceeds from sales by the cost of goods
- E. subtracting the cost of goods sold from the cost of goods bought

The correct answer is option [B].

5. Use the information given to determine the Net profit.

Net sales.....**₦15,000**

Purchases.....**₦ 5,000**

Returns outward.....**₦ 500**

Sundry expenses.....**₦1,000**

Salaries.....**₦2,000**

Discount received.....**₦700**

Discount allowed.....**₦300**

Closing stock.....**₦250**

Opening stock.....**₦100**

A. **₦9,800**

B. **₦6,500**

C. **₦7,250**

D. **₦5,350**

E. **₦4,500**

The correct answer is option [C]

Net profit = net sales +(returns outwards+discount allowed+closing stock)
- (purchases+sundry expenses+salaries+discount received+opening stock)

i.e. **₦15,000 + (₦500 + ₦300 + ₦250) - (₦5,000 + ₦1,000 + ₦2000 + ₦700 + ₦100)**

₦16,050 - (₦8,800)

6. Use the information given to determine the Gross profit.

Sales.....N14,600

Purchases..... N 5,500

Returns inwards.....N 150

Rent.....N 2,000

Salaries.....N 1,000

Discount received.....N 400

Closing stock.....N 250

Opening stock.....N 100.

A. N 10,350

B. N 10,200

C. N 9,500

D. N 9,350

E. N 9,250

The correct answer is option [E]

Gross Profit = sales - [opening stock + purchases - (closing stock)]

i.e. N 5,500 + N 100 = N 5,600

N 5,600 - N 250 = N 5,350

Gross profit = N 14,600 - N 5,350

= N 9,250

7. Use the information given to determine the Net sales.

Sales.....N14,600
Purchases..... N 5,500
Returns inwards.....N 150
Rent.....N 2,000
Salaries.....N 1,000
Discount received.....N 400
Closing stock.....N 250
Opening stock.....N 100

- A. N15,000
- B. N14,750
- C. N14,600
- D. N14,450
- E. N15,500

The correct answer is option [D]

Net sales = sales - returns inwards

N14,600 - N150 = N14,450.

8. Use the information given to determine the Cost of goods sold.

Net sales.....N15,000
Purchases.....N 5,000
Returns outward.....N 500
Sundry expenses.....N1,000
Salaries.....N2,000
Discount received.....N700

Discount allowed.....~~₦~~300

Closing stock.....~~₦~~250

Opening stock.....~~₦~~100.

A. ~~₦~~5,600

B. ~~₦~~4,350

C. ~~₦~~5,100

D. ~~₦~~5,050

E. ~~₦~~4,450

The correct answer is option [B]

Cost of goods sold = purchases + opening stock - (returns outwards + closing stock)

i.e. ~~₦~~5000 + ~~₦~~100 - (~~₦~~500 + ~~₦~~250) = ~~₦~~6,100 - ~~₦~~750

Cost of goods sold = ~~₦~~4,350

9. Use the information given to determine the Cost of goods sold.

Sales.....~~₦~~ 14,600

Purchases..... ~~₦~~ 5,500

Returns inwards ~~₦~~ 150

Rent..... ~~₦~~ 2,000

Salaries ~~₦~~ 1,000

Discount received~~₦~~ 400

Closing stock~~₦~~ 250

Opening stock ~~₦~~ 100.

A. ~~₦~~ 5,350

B. ~~₦~~ 5,150

C. ~~₦~~ 4,500

D. ₦ 4,250

E. ₦ 300

The correct answer is option [A]

Cost of goods sold = Purchases + Opening stock - Closing stock

= ₦ 5,500 + ₦ 100 = ₦ 5,600 - ₦ 250 = ₦ 5,350

Cost of goods sold = 5,350

10. The objective of preparing a is to extract the _____.

A. net profit or loss

B. Gross profit or loss

C. marginal profit

D.

E. general profit

The correct answer is option [B]

11. If a is presented using the T-account method, which entry would you expect to find on the debit side?

A. Sales

B. Discount allowed

C. Opening stock and purchases

D. Carriage inwards

E. C and D only

The correct answer is option [E].

12. When can a good be returned?

- A. When it is overpriced.
- B. When it is too good.
- C. When it is yours.
- D. When it is defective.
- E. When it is too expensive.

The correct answer is option [D].

13. What is the objective of the trading account?

- A. Net sales
- B. Net purchase
- C. Gross profit
- D. Ledger
- E. None of the above

The correct answer is option [C].

14. Carriage cost in business refers to _____.

- A. the cost incurred in the transportation of goods
- B. the cost of goods bought
- C. the cost of goods carried into the warehouse
- D. All of the above
- E. None of the above

The correct answer is option [A].

15. The determine is used to determine the _____.

- A. net profit
- B. gross loss
- C. net loss
- D. gross profit
- E.

The correct answer is option [D].

16. If Mr. Ojomale buys goods for N600.00 and sells them for N1,000.00, what is the gross profit?

- A. N600.00
- B. N1, 000.00
- C. N400.00
- D. N200.00
- E. N500.00

The correct answer is option [C].

The gross profit is: total proceeds from sales minus cost of goods sold

. . Gross profit = N1, 000.00 - N600.00 = N400.00

17. If Mrs. Abiola buys goods worth N2.50k and sells them for N2.00k, she will make a _____.

- A. Gross profit of 50k
- B. Gross profit of N2.50k
- C. net profit of 50k
- D. net loss of 50k
- E. Gross loss of 50k

The correct answer is option [E].

Cost of goods = N2.50k

Total proceeds = N2.00k

Gross profit = total proceeds - cost of goods

Gross profit = N2.00 - N2.50

Gross profit = -50k

Since we have a negative gross profit, then it becomes a gross loss of 50

18. Use the information given to determine the Net purchases.

Net sales.....N15,000

Purchases.....N 5,000

Returns outward.....N 500

Sundry expenses.....N1,000

Salaries.....N2,000

Discount received.....N700

Discount allowed.....N300

Closing stock.....N250

Opening stock.....N100

A. N6,000

B. N5,600

C. N4,500

D. N5,350

E. N500

The correct answer is option [C]

Net purchases = purchases - returns outwards

i.e. N5,000 - N500 = N4,500

19. Which of these is correct on the when using the T-format?

- A. Expenses and purchases are on the debit side.
- B. Expenses and purchases are on the credit side.
- C. Carriage inwards are on the credit side.
- D. Incomes are on the debit side.
- E. Sales are on the debit side.

The correct answer is option [A].

20. When an organization returns goods to its customers, it is known as _____.

- A. goods returned
- B. stock returned
- C. returns inwards
- D. returns outwards
- E. returns inside

The correct answer is option [D].

21. In business terms, unsold goods are known as _____.

- A. stock
- B. semi-finished
- C. items
- D. purchases
- E. quantity

The correct answer is option [A].

22. If a is presented using the T-account method, which entry would you expect to find on the credit side?

- A. Sales
- B. Sales and opening stock
- C. Opening stock
- D. Purchase
- E. Purchase and sales

The correct answer is option [A]

23. Kubulaode sets aside N4,800 from his salary every month for business purposes. The N4,800 would be referred to as _____.

- A. capital
- B. drawings
- C. loan
- D. profit
- E. reserve

The correct answer is option [E]

24. Which of the following items would be charged to a trading account?

- (i) Rent for shop
- (ii) Carriage outwards
- (iii) Carriage inwards
- (iv) Salaries
- (v) Purchases

- A. i and v
- B. ii
- C. iii and v

- D. iv
- E. ii and iii

The correct answer is option [C].

25. Return inwards are _____.

- A. the number of times a customer returns to an organization
- B. goods returned to a customer by an organization
- C. the returns ploughed back into a business
- D. goods forwarded by a supplier to an organization
- E. goods returned to an organization by its customers

The correct answer is option [E].

26. All cash payments are entered on the _____.

- A. statement of accounts
- B. credit side of the sales accounts
- C. credit side of the cash book
- D. debit side of the cash book
- E. debit side of the return inwards book

The correct answer is option [C]

27. The purpose of the is to determine the _____.

- A. Gross profit
- B. net profit
- C. sales for the day
- D. net loss
- E. purchases made

The correct answer is option [A]

28. The gross profit can be described as ____.

- A. the excess of sales revenue over cost of sales
- B. the sum of the and the
- C. the difference between the balance and the
- D. a person's full salary before tax deductions are made
- E. None of the above

The correct answer is option [A].

TOPIC: TRANSPORT

DIRECTION: Choose the correct answer from the lettered options.

1. What type of is most suitable for carrying fresh fruits?

- A. Water
- B. Air
- C. Land
- D. Rail
- E. None of the above

The correct answer is option [B].

It is the fastest type of transport. Since the fruits need to remain fresh, it is the most suitable to use.

2. Which of these is NOT an advantage of sea transportation?

- A. Large volume of cargo can be transported through it.
- B. It is comparatively inexpensive.
- C. It is possible to design ships for special cargoes.
- D. It is very slow.
- E. None of the above.

The correct answer is option [D].

3. The payment made for unoccupied spaces within a ship is called _____.

- A. dead freight
- B. ship manifest
- C. demurrage
- D. dispatch money
- E. free space money

The correct answer is option [A].

4. Dispatch money is paid by the _____.

- A. shipper
- B. ship owner
- C. port controller
- D. dispatch rider
- E. voyage captain

The correct answer is option [B].

If the lay days are not fully utilized, the ship owner pays the shipper dispatch money.

5. Which of these is NOT an advantage of the rail transport?

- A. It is a suitable means of carrying bulk goods.
- B. It has a fixed schedule for arrival and departure.
- C. It is not expensive to travel by.
- D. It is not accessible to every place.
- E. It can be used for long distances.

The correct answer is option [D].

6. Water is by all of the following bodies, except _____.

- A. canals
- B. rivers
- C. pools
- D. seas
- E. oceans

The correct answer is option [C].

7. ____ are specially built to carry liquids in bulk.

- A. Barges
- B. Tramp steamers
- C. Ocean liners
- D. Cargo ships
- E. Tankers

The correct answer is option [E].

8. A charter party in shipping is _____.

- A. a party in a ship
- B. a type of ship that is used to heavy vessels
- C. a contract between a ship owner and a shipper
- D. a vessel in the sea that is hired by people
- E. None of the above

The correct answer is option [C].

9. Ware vessels used for transportation include all of the following, except _____.

- A. engine boats
- B. buses
- C. ocean liners
- D. tramps
- E. ferry boats

The correct answer is option [B]

10. The ship's manifest is prepared and signed by _____.

- A. the ship's assistants
- B. the cargo loader
- C. the passengers
- D. the ship captain
- E. All of the above

The correct answer is option [D].

11. Two categories of water transportation are grouped as _____.

- A. inland waterways
- B. sea
- C. upland waterways
- D. A and B only
- E. A and C only

The correct answer is option [D]

12. Electricity is transported through _____.

- A. pipelines
- B. electric poles
- C. cables
- D. ropes
- E. lines

The correct answer is option [C].

13. Pipelines are used to _____ and _____.

- A. electricity and water
- B. water and sand
- C. crude oil and electricity
- D. oil and water
- E. C and D

The correct answer is option [D].

14. A ship manifest is _____.

- A. the manifesto of the ship
- B. the cargo
- C. the letter of the ship
- D. the captain's letter
- E. None of the above

The correct answer is option [B].

It is the cargo or the list of passengers and cargoes on board a ship during one voyage.

15. Which of the following does NOT influence the choice of transportation?

- A. Nature of goods to be transported.
- B. Weight of goods to be transported.
- C. Degree of urgency.
- D. Distance to be covered.
- E. Name of the goods to be transported.

The correct answer is option [E].

16. Air is _____.

- A. fast
- B. convenient
- C. safe
- D. expensive
- E. All the above

The correct answer is option [E].

17. Which of the following is NOT a means of water transportation?

- A. Ocean liner
- B. Pipeline
- C. Tramp steamer
- D. Coastal liner
- E. Special vessel

The correct answer is option [B].

Pipelines are under pipeline transport.

18. Which of these is NOT a disadvantage of road transportation?

- A. It creates congestion and hold-ups in major cities.
- B. It has a limited load capacity.
- C. It is prone to frequent accidents.
- D. It is very convenient to use.
- E. There is no fixed schedule for arrival or departure.

The correct answer is option [D].

19. ____ transportation is a method of movement from place to place.

- A. Land
- B. Water
- C. Air
- D. A and C
- E. A, B and C

The correct answer is option [E]

20. Liquids and gases are best conveyed through _____.

- A. tankers
- B. trailers
- C. pipelines
- D. lorries
- E. okada

The correct answer is option [C]

21. The number of days a ship stays for loading and unloading is called _____.

- A. days of business
- B. days of grace
- C. great days
- D. hay days
- E. lay days

The correct answer is option [D]

22. Lay day in shipping refers to _____.

- A. the number of days the ship may lie in the port for the purpose of loading and unloading
- B. the number of days a hen lays its eggs
- C. a day set aside for the celebration of the first ship to be invented
- D. off days for a loading ship
- E. the number of days the ship may lie in the port for the purpose of loading only

The correct answer is option [A].

23. What type of is most suitable for carrying bulky goods?

- A. Water
- B. Air
- C. Land
- D. Rail
- E. All of the above

The correct answer is option [A].

Water is the best type of that is needed to transportation of bulky goods, e.g. cars, very heavy equipment e.g..

24. A time charter is a _____.

- A. type of charter party
- B. type of
- C. keeps the time for each shipment
- D. a vessel in the sea
- E. All of the above

The correct answer is option [A].

25. A list of passengers on board a ship during one voyage is referred to as the _____.

- A. manifesto
- B. package letter
- C. passenger's pass
- D. freight
- E. ship's manifest

The correct answer is option [E].

26. If the lay days are exceeded, the shipper pays _____ to the ship owner.

- A. dispatch money
- B. lay day money
- C. demurrage
- D. hemorrhage
- E. extended fee

The correct answer is option [C].

27. Special vessels in shipping include all of the following, except _____.

- A. oil tankers
- B. refrigerated ships
- C. bulk carriers
- D. barges
- E. tramp steamers

The correct answer is option [E].

Special vessels are designed for specific kinds of cargo. Tramp steamers are not regarded as special vessels.

28. ____ is NOT a method of transportation.

- A. Land
- B. Water
- C. Air
- D. All of the above
- E. None of the above

The correct answer is option [E]

TOPIC: TRIAL BALANCE

DIRECTION: Choose the correct answer from the lettered options.

1. When balancing a ledger account, the balancing figure is added to the side with the _____.

- A. lesser sum
- B. greater sum
- C. same sum
- D. All of the above
- E. None of the above

The correct answer is option [A].

2. A list of all balances which are entered from a ledger account is a _____.

- A. affairs
- B. simple memo
- C. statement of affairs
- D. transport
- E.

The correct answer is option [E]

3. In a ledger account sheet, b/d and c/d are usually written on the _____.

- A. left side of the account
- B. right side of the account
- C. top side of the account
- D. opposite sides of each other in the account
- E. bottom side of the account

The correct answer is option [D].

4. What is a loan?

- A. It is the sum of money borrowed to pay back at a future date.
- B. It is an intention to borrow.
- C. It is the sum of money lent to a borrower.
- D. It is the sum of money obtained with a view to pay back at a future date with interest.
- E. None of the above.

The correct answer is option [D].

5. Which one of the following is NOT a function of the trial balance?

- A. It helps in testing the accuracy of the double entry.
- B. It calculates the bank balance of a business.
- C. It proves the observance of the double entry principle.
- D. It shows a summarized form of account balances.
- E. It is used to prepare the profit and loss account.

The correct answer is option [B]

6. The list of balances which is extracted from the ledgers in order to ascertain the arithmetical accuracy of the ledgers is called the _____.

- A. books of account
- B. debit note
- C. credit note
- D. banking statement
- E.

The correct answer is option [E]

7. All, but one of the following is true of the trial balance. Identify the odd one.

- A. It shows the debit column.
- B. It shows the credit column.
- C. It shows the credit column only.
- D. It shows at a glance a summarized form of balances of accounts in the general ledger.
- E. A, B and D above

The correct answer is option [C].

8. If the accounts on a have been kept correctly, the totals of the credit and debit columns are expected to balance out.

- A. False
- B. True

The correct answer is option [B].

9. The term carried down ('c/d') can also be called _____.

- A. carried down ('c/d')
- B. borrowed down ('b/d')
- C. brought down ('b/d')
- D. carried up ('c/u')
- E. None of the above

The correct answer is option [C].

10. When is an account said to have a 'credit balance'?

- A. When the total on the debit side is greater than the total on the credit side.
- B. When the total on the credit side is greater than the total on the debit side.
- C. When the credit is equal to the debit.
- D. When the debit is equal to the credit.
- E. None of the above.

The correct answer is option [B].

11. In balancing the ledger, 'b/f' means _____.

- A. brought down
- B. brought forward
- C. best before
- D. balance forward
- E. brought fast

The correct answer is option [B].

12. The double entry principle demands that a value entered on one side of an account should also appear on the opposite side of the same account.

- A. True
- B. False

The correct answer is option [B].

13. A typical trial comprises the name of the business, title and date, credit column, debit column and the _____ .

- A. time of transaction
- B. signature
- C. address column
- D. folio column
- E. none of the above

The correct answer is option [D].

14. Which of the following is a requirement for trade by barter to be effective?

- A. Double coincidence of wants.
- B. Availability of cash.
- C. Lack of a willing buyer.
- D. Abundance of the product.
- E. All of the above.

The correct answer is option [A].

15. A is a listing of the ledger accounts with their totals shown in columns of debit and credit.

- A. True
- B. False

The correct answer is option [A].

16. A list of all the balances from all accounts in the different ledgers is a _____.

- A. trade account
- B. profit and account
- C. state of affairs
- D. statement of affairs
- E.

The correct answer is option [E]

17. The closing balance for one period should form the _____ balance for the subsequent period.

- A. opening
- B. returning
- C. ledger
- D. mid
- E. None of the above

The correct answer is option [A].

18. Any business transaction gives rise to two entries which are the _____ and _____ entries.

- A. credit and ledger
- B. debit and ledger
- C. total and summary
- D. folio and credit
- E. credit and debit

The correct answer is option [E].

19. The _____ is used to check the arithmetical accuracy of the ledger entries.

- A. credit and debit
- B.
- C. credit and ledger
- D. statement of affairs
- E. final account statement

The correct answer is option [B]

20. What does it imply when the balancing figure on the cash book is on the credit side?

- A. Excess cash.
- B. Excess income.
- C. Overdraft.
- D. Excess deposit.
- E. None of the above.

The correct answer is option [C].

TOPIC: TYPEWRITING

DIRECTION: Choose the correct answer from the lettered options.

1. In order to achieve combined vertical and horizontal displays, the typist should _____.

- A. calculate for vertical display
- B. calculate for horizontal display
- C. combine vertical and horizontal display methods
- D. A, B and C
- E. A and B

The correct answer is option [D].

2. In spaced capitals, ____ space(s) is/are left between words.

- A. 1
- B. 2
- C. 3
- D. 4
- E. 5

The correct answer is option [C].

3. How many clear single line spaces make one vertical inch (25mm)?

- A. 2
- B. 3
- C. 4
- D. 5
- E. 6

The correct answer is option [E].

Whether a typewriter has pica or elite typeface, it should produce six (6) standard line spaces to a vertical inch (25mm).

4. _____ involves arranging items in columns.

- A. Registration
- B. Marginalization
- C. Tabulation
- D. Calculation
- E. None of the above

The correct answer is option [C].

5. When matter is vertically displayed, the top and bottom margins must be equal.

- A. True
- B. False

The correct answer is option [A].

6. How do you ensure the correct width of paper on the typewriter?

- A. Insert the paper with the left edge on scale point 0, get the figure on the right edge, and then calculate.
- B. Insert the paper with the right edge on scale point 0, get the figure on the left edge, then calculate.
- C. Insert the paper with the left edge on scale point 1.
- D. Insert the paper with the right edge on scale point 1.
- E. None of the above.

The correct answer is option [A].

7. Arrange the steps in the right order:

To make a carbon copy:

- (1) Place the flimsy sheet on the table
- (2) Ensure the coated side of the sheets face the cylinder while inserting the sheets into the machine
- (3) Use the paper release lever to make sure the papers are even
- (4) Proceed to type
- (5) Place the coated side of the carbon paper on the flimsy sheet and another flimsy sheet on the carbon paper till the required number of copies is got.

- A. 1, 2,3,4,5
- B. 1, 2,4,3,5
- C. 1, 5,4,3,2
- D. 1, 5,2,3,4
- E. 1, 4,3,2,5

The correct answer is option [D].

8. In horizontal spacing, 1 inch (25mm) on an elite typewriter contains _____ characters.

- A. 10
- B. 12
- C. 20
- D. 78
- E. 102

The correct answer is option [B].

9. In spaced capitals, ___ space(s) is/are left between each letter in a word.

- A. 1
- B. 2
- C. 3
- D. 4
- E. 5

The correct answer is option [A].

10. In horizontal spacing, 1 inch (25mm) on a pica typewriter, contains _____ characters.

- A. 10
- B. 12
- C. 20
- D. 78
- E. 102

The correct answer is option [A].

11. _____ is a plan for a journey listing different places according to the order in which they are to be visited.

- A. Itinerary
- B. Travel agency
- C. Programmed
- D. Missionary
- E. Hospitality

The correct answer is option [A].

12. All of these are various methods of achieving good display work, except _____.

- A. margin settings
- B. underscores
- C. upper and lower case characters
- D. line spacing
- E. notices

The correct answer is option [E].

13. In combined vertical and horizontal displays, the typed material will have _____.

- A. equal top and bottom margins only
- B. equal left and right margins only
- C. equal top and left margins
- D. equal bottom and right margins
- E. equal top, bottom, left and right margins

The correct answer is option [E].

14. How many types of display do we have in typewriting?

- A. 1
- B. 2
- C. 3
- D. 4
- E. 5

The correct answer is option [C].

The three types of display in are: Vertical, Horizontal and Combined vertical and horizontal displays.

15. Which of these is NOT a feature of tabular work?

- A. The top and bottom margins are equal if it is a vertical display.
- B. The left and right margins are equal if it is a horizontal display.
- C. All items are underlined and centered.
- D. There are equal spaces between the columns.
- E. The left and right margins are equal, while the table heading is centered over the page.

The correct answer is option [C].

16. Which of these steps should NOT be followed in order to centre an item vertically on an A5 portrait paper?

- A. Insert A5 landscape in the typewriter with the left edge on zero (0).
- B. Adjust the typing paper on the roller.
- C. Recall the number of vertical line spaces on A5 portrait.
- D. Count the number of lines on the material to be typed.
- E. None of the above.

The correct answer is option [A].

You cannot use landscape when the work is to be done on A5 portrait.

17. In vertical display, the typed material will have _____ margins.

- A. equal left and right
- B. equal top and right
- C. equal left and bottom
- D. equal top and bottom
- E. None of the above

The correct answer is option [D].

18. ____ spacing entails returning the carriage with the line space regulator at 1, from the top edge of the typing paper to the bottom edge of the paper.

- A. Vertical
- B. Horizontal
- C. Axial
- D. Atlas
- E. Vertical and Horizontal

The correct answer is option [A].

19. Which of these is NOT a feature of tabular work?

- A. The top and bottom margin are equal if a vertical display.
- B. The left and right margin are equal, if a horizontal display.
- C. There are equal spaces between the columns.
- D. The left and right margins are equal, while the table heading is centered over the page.
- E. None of the above.

The correct answer is option [E].

20. How many types of capital displays are there in typewriting?

- A. 1
- B. 4
- C. 5
- D. 2
- E. 3

The correct answer is option [D].

We have only two (2) types of capital displays in type setting: Spaced and Closed capitals.

21. "PROGRESS IN LIFE" is an illustration of _____ capitals.

- A. spaced
- B. space
- C. clustered
- D. closed
- E. None of the above

The correct answer is option [D].

22. Display in means _____.

- A. setting out items in such a manner that the finished work is attractive
- B. demonstrating all typing skills
- C. placing all paper types in order so that they are attractive
- D. playing with the typewriter
- E. None of the above

The correct answer is option [A].

23. Which of these is NOT a step in making carbon copies?

- A. Place the letter headed paper with its face on the desk.
- B. Place the carbon paper with the coated side facing up.
- C. Place the flimsy paper on top of the coated side of the carbon paper.
- D. Trim the edge of the paper so that they are equal.
- E. Lift the three sheets together and insert them into the typewriter so that the header paper comes on the roller and then type.

The correct answer is option [D].

24. The calculation to get the correct width of your paper should be based on the figure on the scale of the _____ edge of the paper.

- A. right
- B. left
- C. top
- D. bottom
- E. center

The correct answer is option [A].

25. The paper on which carbon copies are made is called _____.

- A. flimsy sheet
- B. floax sheet
- C. fine sheet
- D. white sheet
- E. None of the above

The correct answer is option [A].

26. Items that can be displayed using the typewriter include all of the following, except _____.

- A. notices
- B. programmes
- C. invitations
- D. letters
- E. note pads

The correct answer is option [E].

27. Which of these steps should NOT be followed in order to centre an item vertically on an A5 portrait paper?

- A. Insert A5 portrait in the typewriter with the left edge on zero (0).
- B. Clear all tab stops.
- C. Move the margin stops to the extreme left and right of the carriage.
- D. Set the line space regulator at 1.
- E. None of the above.

The correct answer is option [E].

28. One method of making copies of documents is by the use of the _____.

- A. carbon paper
- B. compact disc
- C. floppy disc
- D. flash drive
- E. All of the above

The correct answer is option [A].

29. The effectiveness of any display work, particularly in tabulation, depends on the correct _____ calculation.

- A. top and bottom
- B. vertical
- C. margin
- D. horizontal
- E. all of the above

The correct answer is option [D].

30. How many sides does the carbon paper have?

- A. 1
- B. 2
- C. 3
- D. 4
- E. 5

The correct answer is option [B].

31. In horizontal display, the typed material will have _____ margins.

- A. equal left and right
- B. equal top and bottom
- C. equal left and bottom
- D. equal left and top
- E. equal right and bottom

The correct answer is option [A].

32. _____ in entails setting out items in such a manner that the finished work will be attractive.

- A. Notice
- B. Pica
- C. Noble
- D. Display
- E. Elite

The correct answer is option [D].

33. What side of the carbon paper makes the duplicate copy?

- A. The coated shiny side.
- B. The smooth back side.
- C. The thick side.
- D. The light side.
- E. None of the above.

The correct answer is option [A].

34. _____ is a dark, light sheet of paper (about the size of a typing paper) used to produce additional copies simultaneously.

- A. A4 portrait
- B. A5 portrait
- C. A4 landscape
- D. Carbon paper
- E. Sulphur paper

The correct answer is option [D].

35. _____ spacing entails tapping the space bar and allowing the carriage to move sideways.

- A. Vertical
- B. Axile
- C. Horizontal
- D. Atlas
- E. Pica

The correct answer is option [C].