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AkadaLearn

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QUESTIONS

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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

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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

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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

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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

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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

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4. ethics include all of the fol	llowing, except	
A. advertisements should no harmful to consumers	ot be designed to sell prod	lucts that are
B. advertisements should no image of competitors	ot be designed in such a w	ay as to mar the
C. advertisement information services whether or not they	4/1	buy products or
D. the kind of presentations must comply with governme		
5. The television advertiseme	ent is classified as ad	vertisement.
A. an audio		
B. a visual		
C. a visual mechanical		
D. an audio-visual		
6. The type of medium used	to advertise a product dep	pends on the
A. type of product and its ta	arget consumers	
B. amount of money availab	ole	
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 prote	ection	
D. a channel of distribution		

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o. Willich of these is 1401	a function of a	gents:	
A. They design and crea	ate advertiseme	ents.	
B. They liaise with media	a houses on be	half of their clients.	
C. They advise clients o product.	n the best med	ium to advertise a p	oarticular
D. They create competit	tion among mar	nufacturers.	
E. They advertise produ	icts with the inte	ension to make prof	fit.
9 refers to the difgoods and services is m		through which the he public.	awareness o
A. Publicity			
B. media			
C. Advertising			
D. Channel of distribution	n		
, o515			
10. All of the following ar	e means of adv	ertising, except	
A. radio			
B. cinemas			
C. television			
D. retailing			
E. outdoor display			
11. Which of the following	g is NOT a cond	lition that satisfies?	
A. It must persuade and	induce people	to buy the product	or service.
B. It should boost the co	onfidence of pe	ople in the product	or service.

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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	is NOT an outdoor display?	
A. Bill board.		
B. Car stickers.		
C. Handbills.		
D. Neon signs.		
E. Posters.		
13. An advert demonstration	ng the use of a product is best d	lone by
A. radio		
B. posters		
C. handbills		
D. television		
E. bill boards		
-51511		
14. All of the following factor	ors are considered before is car	ried out, except
		
A. the nature of the produ	ıct or service in question	
B. the members of the pul	blic for whom the product or se	rvice is targeted
C. the buying habits of cor	nsumers	
D. the ways to protect cor	nsumers from middlemen	
15. Calling the attention of in order to induce them to	members of the public to a procupul buy is known	duct or service
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.

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- 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.

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TOPIC: BALANCE SHEET

1. The net profit represents retained earnings after the deduction of

DIRECTION: Choose the correct answer from the lettered options.

drawings.		
A. True		
B. False		
2. Which of the following bo		ne asset and liabilities
A. ledger		
B. Ledger		
C. Journal		
D. journal		
E. Balance sheet		
3. The third line in the head	ling of a indicates	- X(0,0)
A. the owner's name		
B. the name of the docum	ent	
C. the date on which the is	drawn	
D. the business address		
E. None of the above		
4 is the value of ur	nsold 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 a business concern on a certain	f account shows the assets and liabilities in 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 ve listed	rtical method, the assets are normally
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 whi within one year.	ch must be repaid quickly, probably
A. True	
B. False	

9. If the T- account method is used, liabilities are presented	_ assets,
or featured on thehand 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 assigiven period is known as the	ets and liabilities of a company at	а
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 ass	ets, except	
A. buildings		
B. cash		
C. creditors		
D. furniture and fittings		
E. goodwill		
105tm		
15. When preparing a balance sheet, v	vhich of these assets comes first?	
A. Land		
B. Building		
C. Cash		
D. Goodwill		
E. Stocks		
16. The first line in the heading of a ind	icates	
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 indicates	
A. the name of the busine	ess, e.g. O. Kana.	
B. the name of the docur	nent, e.g.	
C. the address of the bus	siness	
D. the date on which the	balance is drawn	
E. None of the above		
18. Non-periodic transacti business for a term of mo	ions are those transactions that affect a ore than one year.	
A. True		
B. False		
19 represents with	drawals of cash or goods made by the owner	of
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		

		bilities in a well arranged
form so that the financial possible ascertained.		ss can be clearly
A. Balance sheet		
B. Assets		
C. Trading,		
D. Gross profit		
E. Statement of accounts		
22. All of the following are 6	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 shee	t?	
A. It is an account drawn to	o show the progress	of the business.
B. It is a balanced stateme	ent of assets and liab	oilities 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.

value injected by the owner are expansion of the business.		
A. True		
B. False		
26. Which of the options below	w is a current liability?	
A. Land		
B. Cash		
C. Trade creditors		
D. Long-term loan		
E. Goodwill		
27. The summary statement of liabilities of a company is known		ssets and
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 a	re and	
A. tangible and intangible ass	sets	
B. fast and slow assets		
C. rapid growing and slow gro	owing assets	
D. goodwill and land assets		
E. None of the above		

29 is an examp	ole of a long-term liability	(
A. Rent		
B. Goodwill		
C. Prepayment		
D. Depreciation		
E. Long-term loan		
30. Usually, drawings ar	e deducted from the	on the balance sheet.
A. fixed assets		
B. gross		
C. capital		
D. loan		
E. goodwill		
Sisilar		
31 are those items income for the business	s of a business which are	e used to generate
A. Income		
B. Liabilities		
C. Assets		
D. Money		
E. None of the above		
32. Capital drawings are sheet.	e presented on the	-hand side of the balance
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 li	isted in the order of	
A. permanence		
B. size		
C. amount		
D. class		
E. All of the above		
37. In the balance sheet, the	he closing stock appears as a	asset.
A. fixed		
B. long-term		
C. current		
D. tangible		
E. intangible		
Stelle		
38. In the balance sheet, a	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	<u></u>	
A. assets		
B. liabilities		
C. profits		
D. assets and liabilities		
E accete and profite		

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40. The usually h	as numbe	r of headings	3.0		
A. 1					
B. 2					
C. 3					
D. 4					
E. 5					
41 Liabilit	ies are those o	· ·		•	ch are
A. Long-term					
B. Short-term					
C. Current					
D. Assets					
E. None of the a	lbove				
42. This is not an	account beca	iuse			
A. it balances ac	counts				
B. it is a T- acco	ount 🎺				
C. it enters only	on the debit si	de			
D. it is vertically	represented				
E. it does not for	rm part of the	double entry	system		
43. All of the follo	owing are exan	nples of fixed	l assets, exc	cept	8
A. land					
B. building	xest .				
C. goodwill					
D. motor vans					
E. cash					

44. The working capital of a business sir	mply 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 origi	nal 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 statem	ent 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 bala comes last?	nce sheet, which of the following
A. Debtors	
B. Stocks	
C. Goodwill	
D. Cash	
E. Motor vehicles	

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- 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].

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TOPIC: BUSINESS LETTER

DIRECTION: Choose the correct answer from the lettered options.

 When using the indente typed 	d style to type a b	usiness letter	the date is
A. on the left margin			
B. below the reference			
C. in full and in capital lett	ters		
D. on the same horizonta	ıl line as the refere	ence	
E. none of the above2. The abbreviation for en document in a is	closure of cheque	, brochure, o	r any other
A. Enc.			
B. Encl.			
C. Ens.			
D. Ensl.			
E. Ensr.			
3. A provides a charecord of a transaction.	annel for written a	nd helps to pi	reserve the
A. business letter			
B. letter headed paper			
C. personal letter			
D. Assets			
E. receipt			

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4. When writing a business le	etter, the date should	be written in the order:
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 pa	arts of a business lette	er, except
A. the heading		
B. the opening		
C. the body		
D. the tale		
E. the closing		
6. If an enclosure has in its bletter, the sign is adde	(7)(2)	
A. 'Attached'		
B. copy		
C. duplicate		
D. 'Enc'		
E. Attached or ATT		
7. Postcards are usually A6 i	n the size	
A. 148 x 105mm		
B. 150 x 109mm		
C. 145 x 111mm		
D. 140 x 120mm		

8. The following are major p	parts of a business	letter, excep	t
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	s	
A. a postscript is used			
B. a postage fee is added			
C. a postage is used			
D. a passport is added and	d other documents	enclosed	
E. an addition to the body	of the letter has to	be made	
alsil.			
10. A letter headed paper h	as all of the follow	ing componer	nts, except
·			
A. name			
B. addresses			
C. telephone numbers			
D. company logo			
E. home town			
11. In the semi-blocked letter.	er, the subject hea	ding will be w	ritten in the
A. head			
B. end			
C. left			
D. right			

E. middle				
12. For the fully-b	olocked letter, all ti	he lines of the	letter start o	on the
A. horizontal line				
B. vertical line				
C. same line				
D. parallel line				
E. All of the above	ve			
13. The is used in the address	usually typed on th	ne third single-	line space b	elow the last
A. conclusion				
B. complimentar	y			
C. salutation				
D. closure				
E. body				
addressee shoul	a business letter, d be typed in sing line spaces for the	le-line spacing		
A. first				
B. second				
C. Third				
D. fourth				
E. Fifth	XESTE .			

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 printed style starts the same paragraph.	oaragraph in the body of the spaces to the right of all	(2)
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 style	es 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 usua	ally starts on	the second	single-line, ju	ıst
below the line	of the salutation.				
A. date					
B. address					
C. closing					
D. body					
E. enclosure					
	ing a business let cing below the pr			oed on the	S. C. O.L.
A. second					
B. first					
C. Third					
D. fourth					
E. Fifth					
-	aper coated with yping is called	colour and u 	sed betwee	n sheets of p	aper
A. carbon pa	per				
B. A4 sheet					
C. A5 sheet					
D. A6 sheet					
E. soft paper					

letter begin from	yie of typing a business is	etter, all parts of the
A. the right margin		
B. paragraph		
C. the left margin		
D. the top		
E. anywhere the typist of	hooses	
22. The sign for enclosur	e indicates that	. coc.
A. the letter is closed by	a signature	
B. the letter is enclosed	in an envelope	
C. the enclosure mentio	ned in the letter is attach	ed with the letter
D. All of the above		
E. None of the above		
	envelope, the address me with a margin above, wand stamps.	1.00
A. 1 inche		
B. 2 inches		
C. 11/2 inches		
D. 21/2 inches		
E. 3 inches		

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- 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]

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TOPIC: COMMUNICATION

DIRECTION: Choose the correct answer from the lettered options.

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

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4 is the computerized syst	em linking the whole worl	d.
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	S	
E. None of the above		
Si ^{Silv}		
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 NIP	OST include all of the folio	owing, except
A. surface mail		
B. free post		
C. air mail		
D. insurance services		
E. international reply coupon		

a medium of com	munication. I	dentify the
ohone exchanges	5.	
with the G.S.M m	nobile networ	k,
edit vouchers		
	with the G.S.M n	with the G.S.M mobile networkedit vouchers

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 us	se of a microphone.
C. It is speaking on the phone to sor	meone in another country.
D. It is having a conversation with yo	our peer group.
E. It is speaking one's dialect.	
STETILE.	
13. Special services rendered by NITI	EL 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 Trans	sfer
C. Nigerian Post Office Transfer	
D. Nigerian Postal Service	
E National Postal Sandos	

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15. Information about telephone	ephone services and u	isers is available in a boo
A. dictionary		
B. booklet		
C. directory		
D. manual		
E. calls		
16. All of the following ar	e letters handled by NI	POST, 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 wit exchange	thin a locality and unde	r the same telephone
B. a call that is made wi exchanges	ithin a locality and unde	er two telephone
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, 1	981			
B. 1 January, 1	982			
C. 1 January, 1	1983			
D. 1 January, 1	1984			
E. 1 January, 1	985			
19. A telephone	e call made within	the same to	own best des	cribes a
A. local call				
B. internationa	al call			
C. trunk call				
D. telex call				
E. telephone o	call			
	551			
20. is importan	nt for all of the folio	owing reasor	ns, except	<u> </u>
A. it maintains	contacts			
B. it enhances	relationships			
C. it makes the	e world one huge	single village	е	
D. it saves tim	e and resources			
E. it makes on	ne less knowledge	able		
21 is th	e telephone code	for Lagos S	state.	
A. 0803				
B. 0804				
C. 01	×e-			
D. 084				
E. 09				

22. Which of the following is NO	OT a postal service?	
A. Air mail		
B. Cable		
C. Telex		
D. Telegram		
E. Trunk call		
23. Which of the following servi	ices is NOT provided by N	NIPOST?
A. Business reply service		
B. Express letters		
C. Ordinary letters		
D. Registered letters		
E. Television service		
ast ^{sh}		
24. The process of transmitting called	j information from one pe	rson to another is
A. relation		
B. transportation		
C. communication		
D. warehousing		
E. public relations		
25. The process by which mes	sages are sent and recei	ved is called
A. advertisement		
B. commerce		
C. communication		
D. trade		
E. warehousing		

26. The types of calls provided by NI except	TEL include all of the following,
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 of Services?	fered by the Nigerian Postal
A. Distributing of letters from one pe	erson to another.

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C. Ensuring that goods are transferred from one place to another.

B. Transferring of funds from one person 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 follow	wing 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 payme	nt through the	post office?
A. National giro service			
B. Cheques			
C. Bank drafts			
D. Bank notes			
E. Cash			
3. A bill of exchange is	-055		
A. an unconditional promise agreeing to pay a sum of m determinable date			
B. a payment done by using	g cash which is a le	gal tender	
C. a voucher produced in commonetary worth of the vouc		ons, each show	ing the
D. a promise to pay an agreacceptance house	eed sum of money	on a given date	using an
E. None of the above			

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4. Which of these is NOT a leg	al tender?			
A. Cheque				
B. Postal order				
C. Money order				
D. UBA money gram				
E. Naira notes				
5. All of the following are meth bank, except	ods of paym	ent through th	ne commerc	ial
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	-510°			
B. London Purchase Order				
C. Local Purchase Order				
D. London Police Officer				
E. Local Procurement Order				
7. The cheque system has all o	of the following	ng advantages	s, except	
A. it provides a simple method	d of cash trai	nsfer		
B. it provides a relatively safe	method for t	he settlement	of debts	
C. it eliminates the burden and money from place to place	d danger of d	carrying large	amounts of	
D. it makes business transact	ions faster a	nd easier		

8. Which one of the following on an overseas tour?	ng would you obtain for yo	our boss who is goin
A. Bank draft		
B. Overdraft		
C. International money ord	der	
D. Travelers cheque		
E. Local cheque		
9. How many types of cros	ssings are there on cheque	es?
A. 1		
B. 2		
C. 3		
D. 4		
E. 5		
10. All of the following are p	orivate methods of payme	nt, except
A. bill of exchange		
B. promissory note		
C. personal I.O.U		
D. cash payment		
E. debenture		
11. Money can be sent fron following, except	n one person to another th	nrough all of the
A. western union		
B. money order		
C. post office stamp		
D postal order		

12. Which of these is not a source	e document?	
A.		
B. Receipt		
C. Cheque		
D. Journal		
E. None of the above		
13. A Local Purchase Order move	es from the to	
A. manager to accountant		
B. manufacturer to producer		
C. organisation to supplier		
D. headmaster to student		
E. mother to father		
Stell		
14. Which of the following is an e	vidence of money paid a	and received?
A.		
B. Receipt		
C. Imprest system		
D. Cover paper		
E. Bill of lading		
15. Which of the following is a typ	oe of invoice?	
A. Pro-forma		
B. Cash		
C. Entries		
D. Credited		
E. Debited		

16. All of the following are the	ne features of an open cheque	e, 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 f	ound on cheques are and	d crossings.
A. general and special		
B. general and normal		
C. special and artificial		
D. normal and artificial		
E. none of the above		
351511		
18. Which of these is NOT to	rue about a crossed cheque?	
A. It can only be paid into a	a current account.	
B. It can be used to pay ca	ash 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 except	can be used depends on all of	f the following,
A. type		
B. size of purchase		
C. money		
D. complexity of the organi	ization	
E geographical spread of t	the organization	

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TOPIC: MANUSCRIPTS

DIRECTION: Choose the correct answer from the lettered options.

1. What is the meaning of	the abbreviation 'v	wh'?	
A. when			
B. which			
C. what			
D. where			
E. wheel			
2. What is the meaning of	the sign 'u c' in th	e margin of a m	nanuscript?
A. Reverse the order.			
B. Underscore.			
C. Upper Case.			
D. Under Case.			
E. Order of reverse.			
3. A is a handwr	ritten note.		
A. cover note			
B. formal letter			
C. manuscript			
D. writing			
E. write-up			

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4. What is the r	meaning of the si	gn 'run on' in the marg	gin of a manuscript?
A. Uppercase.			
B. Do not begi	in a new paragrap	oh.	
C. Begin a nev	w paragraph.		
D. Begin a nev	w page.		
E. Do not begi	in a new page.		
5. What is the r	meaning of the ab	obreviation 'plse'?	
A. pulse			
B. pause			
C. peoples			
D. place			
E. please			
	515 ⁽¹⁾		
6. What is the r	meaning of the sig	gn 'stet' in the margin	of a manuscript?
A. Uppercase	exemption.		
B. Lowercase	exemption.		
C. Strike out e	xemptions.		
D. Do not omit	t parts struck out	and dotted underneat	h.
E. Omit parts	struck out and do	tted underneath.	
7. What is the r	meaning of the ab	breviation 'bn'?	
A. begin			
B. being			
C. been	×627		
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	
est ^{ern}	
10. What is the meaning	of the abbreviation 'asst'?
A. assist	
B. assistant	
C. assessment	
D. assign	
E. assignment	
11. 'Np' is a correction si	gn that means
A. no passage	
B. new paragraph	
C. Nigerian police	
D. new payers	

E. None of the above

12 are those words wri		p of a piece of writing
A. Titles	io witting.	
B. Subtitles		
C. Headings		
250		
D. Displays		
E. Capital letters		
40.14%		
13. What is the meaning of the	e abbreviation 'abt'?	
A. about		
B. abort		
C. abhor		
D. abate		
E. abbot		
14 Headings give more	information on what t	he text is about.
A. Main		
B. Sub		
C. Shoulder		
D. Open		
E. Paragraph		
15. What is the meaning of the	e sign 'trs' in the marg	n 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 cha	aracteristic of a sh	oulder heading?
A. It is typed on the left margir	า.	
B. It can be typed in small lette	ers with initial capit	als.
C. It can be typed in closed ca	apitals.	
D. It can have an underscore.		
E. It is typed at the centre of the	he whole work.	
at Silve		
18. What is the meaning of the	abbreviation 'asap	0'?
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 typewritten work?	centered over the	body of the text in a
A. Sub-heading		
B. Paragraph heading		
C. Shoulder heading		
D. Main heading		
F All of the above		

20. What is the meaning of the a	abbreviation 'ms'?	
A. Manuscript		
B. Manicure		
C. Manager		
D. Microsoft		
E. Message		
21. What is the meaning of the s	ign 'Np' in the margin of a m	anuscript?
A. New page		
B. New paragraph		
C. No page		
D. No paragraph		
E. Number of page		
The correct answer is option [B]	60	
22. A heading which stands on a	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	s	
A. word		
B. would		
C. wonder		
D. weed		

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24 gives a brief idea of	f 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 he	eadings is NOT most commonly used?
A. Main heading	
B. Paragraph heading	
C. Shoulder heading	
D. All of the above	
E. None of the above	
-51511	
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	ne abbreviation 'wd'?
A. word	
B. ward	
C. wood	
D. wade	
E. would	

28. What is the me	eaning of the abbre	eviation 'mt	g'?	
A. management				
B. meeting				
C. managing				
D. maintaining				
E. mastering				
29. What is the me	eaning of the abbr	eviation 'wk	.'?	
A. weak				
B. week				
C. weekly				
D. work				
E. wicked				
e51511				
30. Which of these	is NOT a charact	eristic of the	e Main headir	ng?
A. It gives a brief i	dea of the whole t	text.		
B. It is centered or	ver the body of th	e text.		
C. It can be typed	at the left-hand n	nargin.		
D. It is typed in sp	aced or closed ca	ıpitals.		
E. It can be typed	at the right-hand	margin in ca	apitals.	
31. What is the me	aning of the sign '	#' in the ma	argin of a mar	nuscript?
A. Lowercase				
B. Uppercase				
C. Middlecase				
D. Insert a line				
E. Insert space				

TOPIC: OFFICE EQUIPMENT

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

DIRECTION: Choose the correct answer from the lettered options.

A. They reduce labour.	
B. They help increase work productivity.	
C. They guarantee uniformity, neatness and	legibility.
D. They guarantee accurate and prompt wo	rk.
E. All of the above.2. A dictation machine is	
A. a machine that dictates instructions to emboss, whenever he is absent	nployees, as recorded by the
B. an electronic device capable of recording minutes of a meeting for later playback	dictations, instructions and
C. a computer that dictates all kinds of sound	ds 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. manifolding	
E. writing letters	

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4. The factors considered be following, except	fore purchasing an	include all of the	
A. Time saving device.			
B. Available spare parts.			
C. Easy to operate.			
D. Produces substandard we	ork.		
E. Essential for the task.			
5. The typewriter is an used f	or		
A. faxing letters			
B. typing letters			
C. sending letters			
D. duplication letters			
E. photocopying letters			
6 is an used to reprodumode.	uce copies of an ori	ginal document ir	n a fast
A. Photocopier			
B. Franking machine			
C. Typewriter			
D. Perforator			
E. Scanner			

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7. An office machine use together is called a	_	aples to hold a	set of papers
A. typewriter			
B. perforator			
C. stapler			
D. calculator			
E. filing			
J			
8. Which of these is NOT	a disadvantage	of stencil dupli	cating machines?
A. A picture cannot be to	ransferred on to	the copy pape	r
B. The quality of paper is	s poor.		
C. Once used, the stend	il cannot be alter	ed.	
D. Used stencil can be s	tored for further	use.	
E. The used stencil is wa	asteful if only a fe	w copies are t	o be produced.
9. Which of the following	is NOT performe	ed in an office?	
A. Typing			
B. Grazing			
C. Sorting and filing			
D. Duplicating			
E. Photocopying			
10. Which of the following	g is NOT an input	device in a co	mputer?
A. Mouse			
B. Light pen			
C. Keyboard			
D. Scanner			
E. Monitor			

11. Which of these is NOT an equipme	ent 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 fil	ing cabinet?	
A. Steel		
B. Vertical		
C. Desk		
D. Fire-proof		
E. Lateral		
est ^{ern}		
13. Which of these is NOT an advanta	ge of office machir	nes?
A. Boosts the tempo of activities with	nin 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 comput	er, except
A. Central Processing Unit		
B. output unit		
C. input unit		
D. mainframe		
E. none of the above		

15. A computer system cons	sists 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 at	type of typewriter?	
A. Electric		
B. Electronic		
C. Portable		
D. Standard		
E. Computer		
35,51		
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 porganization.	oerforming tasks in a much	easier way in an
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

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TOPIC: OFFICE PROCEDURES

DIRECTION: Choose the correct answer from the lettered options.

1. When payment is made to or bank draft, the payee mu		d, whether by c 	ash, cheque
A. a receipt			
B. a bill			
C. an			
D. a debit note			
E. a credit note			
2 is an instrument iss means for purchasing cons 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 wage	es?	
A. Wages are usually paid	to casual workers	s	
B. Wages are paid to perm	nanent staff.		
C. Payment of wages coul	d be terminated a	at a short notice	- Sile
D. Payment of wages could	d be on hourly or	daily basis.	

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except	lethods of remunerat	ing casual wor	kers,
A. time rate			
B. piece rate			
C. commission basis			
D. salary payment			
E. premium bonus system	1 (5.0		
5. The methods of paying y	wages include all of th	ne following, ex	kcept
A. time rate			
B. luncheon voucher			
C. piece rate			
D. profit sharing method			
E. commission basis			
6 is a list of employe wages to be paid to them	es showing their parti at a given period.	iculars and the	amount of
A. Pay slip			
B. Pay roll			
C. Pay cheque			
D. Pay draft			
E. Pay row			

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7. The objective of paying wages based	d 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 p	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 ba	asis
D. a non-taxable payment	
E. all of the above	
est ^{sh}	
9. To guard against forgery when making cheque, all the following procedures are	
A. a valid form of identification is require	red when cashing the cheque
B. an authentic signature must be app cashing the cheque	ended at the time of purchase and
C. an authentic signature must be app the cheque into local currency	ended at the time of converting
D. all counterfoils from cheque leaves separately from cheques	must be detached and kept
F none of the above	

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- 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.

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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 a	ıny other		
E. bigger than A4			
2. The total number of sin	gle-line vertical spa	aces of an A6 pa	aper is
A. 30			
B. 25			
C. 35			
D. 45			
E. 40			
3. The approximate meas	urements in millime	eters for the foo	scap paper is
sc			
A. 330 and 200			
B. 330 and 300			
C. 203 and 330			
D. 203 and 300			
E. none of the above			

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4. All, but one of	f the following ar	e types of typing pape	er, except
A. foolscap			
B. quarto			
C. octavo			
D. note book			
E. A4 portrait			
5. When using a a line.	ın elite machine,	a sixmo paper type ha	as spaces to
A. 89			
B. 98			
C. 90			
D. 87			
E. 78			
6. When using a horizontal space		an A4 paper sized she	eet has
A. 89			
B. 90			
C. 100			
D. 110			
E. 50			
7. The A4 portra	it paper can be	used for all of the follo	wing, except
A. tables			
B. reports			
C. minutes	~		
D. invitations			
E. letters			

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8. Vertically, the spaces.	A5 paper typ	e has a total r	number of	single line
A. 60				
B. 58				
C. 45				
D. 35				
E. 25				
9. What is the size	ze of an A4 p	aper 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 typewrite	er has	typefaces of p	aper.	
A. 1				
B. 2				
C. 3				
D. 4				
E. 5				
11. When using a line spaces.	pica machin	e, a quarto pa	per type has	horizontal
A. 90				
B. 99	XO"			
C. 97				
D 00				

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12. When using an elite n spaces in a line.	nachine, an A6 paper ty _l	oe has horizonta
A. 70		
B. 77		
C. 99		
D. 90		
E. 88		
13. When using an elite n horizontal spaces from the	3.32	
A. 50		
B. 37		
C. 49		
D. 89		
E. 70		
14. When using a pica mathematical spaces from the		
A. 50		
B. 67		
C. 41		
D. 40		
E. 78		

15. When using a pica horizontal spaces in a		er sized sheet l	has
A. 78	15 ¹¹⁰		
B. 79			
C. 77			
D. 82			
E. 81			
16. When using a pica spaces in a line.	machine, an A6 pape	er type has	horizontal
A. 60			
B. 78			
C. 59			
D. 45			
E. 54			
17. How many vertical	single-line spaces do	we have in ar	า A4 size paper?
A. 100			
B. 78			
C. 90			
D. 99			
E. 70			

18. When using an elite man horizontal line spaces.	chine, a quarto paper typ	oe has
A. 90		
B. 96		
C. 97		
D. 99		
E. 98		
19. The A6 paper is genera	lly 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 man horizontal spaces in a line.	achine, an octavo paper t	type has
A. 90		
B. 60		
C. 50		
D. 70		
E. 80		
21. An octavo size paper ty	pe is usually in siz	e.
A. 5 x 8 inches	· 62,52	
B. 5 x 7 inches		
C. 6 x 8 inches		
DOLL O broken		

22. The approximate le paper are	ength and width in millim	etres for the	A5 landscap
A. 148 and 142			
B. 210 and 148			
C. 120 and 210			
D. 148 and 184			
E. 148 and 210			
23. Vertically, an A4 po	ortrait paper will take	single line	e spaces.
A. 75			
B. 70			
C. 50			
D. 35			
E. 25			
	n machine, an A5 paper t	type has	_ horizontal
spaces in a line.			
A. 100			
B. 99			
C. 88			
D. 82			
E. 77			

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25. The approximate le	ength and width in millimet	ers for the A6 p	aper are
91,			
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 pape is usually	er usually used for typing lo	ong letters or do	ocuments
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			

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28. When using a pica m horizontal spaces in a lin		per type has _	
A. 80			
B. 50			
C. 60			
D. 90			
E. 70			
29. Pica and are	the typefaces of a pa	per of the type	writer.
A. Pico			
B. envelope			
C. elite			
D. axis			
E. atlas			
30. All of the following ha	ave the same use as	the A4 landsca	oe, except
·			
A. A4 portrait			
B. A6			
C. A5 landscape			
D. foolscap			
E. None of the above			

31. The approximate le paper are	ength and width in n	nillimetres for the	A5 portrait
A. 210 and 140			
B. 148 and 210			
C. 140 and 148			
D. 210 and 148			
E. 140 and 210			
32. When using an elit spaces in a line.	e machine, an A5 p	aper type has	horizonta
A. 100			
B. 86			
C. 82			
D. 99			
E. 77			
33. The A4 portrait pausing the elite typefac	X No.	aracters on the h	orizontal line
A. 96			
B. 80			
C. 100			
D. 102			
E. 70			

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

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TOPIC: PERSONAL LETTERS

DIRECTION: Choose the correct answer from the lettered options.

 When typing on enveloped address begins five spaces fine begins five spaces f 	ces from the beginn	ing of the first li	ne, the third
A. blocked			
B. indented			
C. spaced			
D. capitalized			
E. None of the above			
2. What is the approxim	ate size of the officia	al 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 a	bsolutely unnecessa	ary to have a	•
A. date			
B. reference			
C. salutation			
D. message			
E. None of the above			

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4. Which of these is N	IOT a part of a personal letter?
A. Writer's address.	
B. Recipients address	s.
C. Date.	
D. Body of letter.	
E. Name of writer.	
5. 'Yours faithfully' is a	a complementary close in
A. a memo	
B. a mome	
C. a personal letter	
D. an official letter	
E. a friendly letter	
-51511	
6. Which of these is s	imilar to a post card?
A. Birthday card	
B. Memo	
C. Formal letter	
D. Personal letter	
E. Wedding card	
7 are never er	nclosed in envelopes.
A. Post cards	
B. Business letters	
C. Birthday cards	
D. Invitation cards	
E. Formal letters	

8. A is a written from someor	ne 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	s a
A. formal letter	
B. semi-formal letter	
C. public letter	
D. private letter	
E. direct letter	
-Sign	
10. The date in a personal letter is w	ritten
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 address begin on the same vertical	
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	
Stell Stell	
14. Which of these is NOT a part of a personal lette	er?
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	ı the	
A. salutation		
B. complimentary close		
C. date		
D. address of recipient		
E. name of the writer		
17. The official envelope is a	pproximately the same size a	s the
paper size.		
A. A4 portrait		
B. A4		
C. A6		
D. A5		
E. A5 landscape		

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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.....N1,000
- discount received......₦400
- closing stock.....₩250
- opening stock.....₩100.
- A. ₩10,350
- B. №10,200
- C. №9,500
- D. N9,100
- E. ₦9,550

3. Items that represent gain	s or income ir	nclude the followin	ng, except
9 <u>00-</u> -			
A. bank interest received			
B. discount received			
C. bad debt recovered			
D. selling commission			
E. income from investments	a rieams.		
4. If the vertical method is us gross profit) are listed			icted from the
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 iter	ms, except		
A. sales			
B. purchases			
C. expense			
D. wages			
E. capital			

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

Sales.....₩14,600

purchases.....₩5,500

returns inwards.....₩150

rent.....₩2,000

salaries.....N1,000

discount received.......₩400

closing stock.....₩250

opening stock......₩100.

- A. ₩15,000
- B. ₩14,750
- C. N14,450
- D. N14,600
- 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			
	ecount method for a trace om the gross profit) are I	_	
A. on the credit side			
B. on the right side			
C. on the debit side			
D. below			
E. above			
9. Net profit is the surpl operation.	us after charging gross	profit with indi	rect cost of
A. True			
B. False			
10. Which of the following	ıg 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. N7,850
- C. N7,750
- D. N6,500
- 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
- Ø 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.....₩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

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

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TOPIC: SIMPLE MEMOS

1. Which of these is found in a Memo?

DIRECTION: Choose the correct answer from the lettered options.

A. Subject	
B. Middle name	
C. Former address	
D. Salutation	
E. Complimentary close	
2. Which of these is NOT found in a N	Memo?
A. FROM	
B. SUBJECT	
C. DATE	
D. SALUTATION	
E. REF	
3. In a memoranda sheet, thepage.	is usually printed at the top of the
A. query	
B. memorandum	
C. letter	
D. logo	
E. name of staff	
×63	

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4. The following are the feat	tures of a memoranda, except the
A. reference	
B. date	
C. addressee	
D. body of the letter	
E. salutation	
5. Are written to friends or r	elations on a note.
A. dual	
B. personal	
C. formal	
D. single	
E. None of the above	
Stell	
6. Which of these is NOT a	characteristic of a Memo?
A. The heading begins with	MEMORANDUM or MEMO.
B. FROMREFTOthe heading.	DATEand SUBJECTare written under
C. The memo does not have	ve 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 verba	ıl or
A. visual	
B. written	
C. printed	
D. photocopied	
F All of the above	

8. The organization.	is a method of	of internal be	etween mem	bers of the s	same
A. letter					
B. format					
C. memo					
D. script					
E. manuscript	t				
9. Are letters	written to	5			
A. friends					
B. organizatio	ons				
C. business a	ussociates				
D. schools					
E. churches					
10. Within the	office can be	through	· .		
A. telephone					
B. face-to-fac	ce				
C. memos					
D. All of the a	bove				
E. A and C					
11 she organization.	ets are used	for internal b	etween mer	nbers of the	same
A. Query					
B. Memorano	da S				
C. Letter	Xe				
D. Carbon pa	per				
E None of the	o abovo				

TOPIC: STORE RECORDS

DIRECTION: Choose the correct answer from the lettered options.

1. Another name for the stock reco	ord card is	
A. bean card		
B. bin card		
C. stock card		
D. sales book		
E. beam card		
2. Which of the following statemen	ts is NOT true of stock co	ontrol?
A. It ensures that the organization any point in time.	maintains a maximum le	vel of stock at
B. It ensures that the company do	es not overstock.	
C. It ensures that the company do	es not understock.	
D. It ensures that stocks are distributed industry.	buted evenly to all compa	anies in the
E. It ensures that the organization	maintains a minimum red	order level.
3. A record of each material in the received, quantity issued, and the		
To the state of th		
A. a stock card		
B. a bin card		
C. a goods received note		
D. a store requisition form		
F. a pin card		

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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

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8 is used to make a requ	uest 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 Purchas	ses less Closing stock is e	equal to
A. Cost of goods sold		
B. Gross profit		
C. Net profit		
D. Working capital		
E. Turnover rate		
10. Raw materials and manufa	ctured goods can be con	sidered as stock.
A. True	Letter Kent	
B. False		

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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 ful ,, and	nctional units which	the modern comp	uter has are
A. the input unit, the	processor, output u	nit	
B. the black box, out	tput and input units		
C. BASIC, COBOL, a	nd output units		
D. BASIC, the proces	ssor, and PASCAL		
E. the television, the	box, and the brain		
3. The is simp possible for people w	ly a private version o		
A. intercom			
B. intranet			
C. intracomputer			
D. laptop			
F All of the above			

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4. The abbreviation DSL sta	ands 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	
51511	
6. Other computers on a n	etwork are called
A. servers	
B. laptops	
C. computers	
D. clients	
E. printers	
7. A computer hardware or computers on a network is	r software that provides services to other called
A. a server	
B. a laptop	
C. a computer	
D. a printer	
E. a scanner	

8. To decode host names the most extreme left. The			_
A. domain			
B. right sect			
C. zone			
D. A or C			
E. A or B			
9. The word 'modem' is a	n acronym for _		
A. modulator/demodulato	or		
B. moderator/moderator			
C. mode/demode			
D. median/mediator			
E. None of the above			
10. The hardware that con the internet is called the _	nects one com	puter to other co	mputers or to
A. modern			
B. modem			
C. mode			
D. median			
E. matrix			

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TOPIC: TRADING ACCOUNT

DIRECTION: Choose the correct answer from the lettered options.

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. N10,650
- E. ₦6,500

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 p	proceeds from sales
B. subtracting the cost of goods sold from the tot	al proceeds from sales
C. adding the cost of goods sold to the total proc	eeds from sales
D. dividing the total proceeds from sales by the c	ost of goods
E. subtracting the cost of goods sold from the co	st of goods bought
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	
XO" XO	
A. № 9,800	
B. № 6,500	

D. N 5,350			
E. ₦4,500			
6. Use the inform	ation given to c	determine the G	iross profit.
Sales	N 14,600		
Purchases	N 5,500		
Returns inwards	N 150		
Rent	₦ 2,000		
Salaries	N 1,000		
Discount received	db		
Closing stock	N 250		
Opening stock	₩ 100.		
35			
A. ₦ 10,350			
B. ₦ 10,200			
C. ₦ 9,500			
D. N 9,350			
E. ₦ 9,250			
7. Use the inform	ation given to d	letermine the N	et sales.
Sales	N 14,600		
Purchases	N 5,500		
Returns inwards	N 150		
Rent	₦ 2,000		
Salaries	₦ 1,000		
Discount received	d N 400		

C. N7,250

Closing stock	∜ 250		
Opening stock	N 100		
A. № 15,000			
B. N 14,750			
C. N 14,600			
D. N 14,450			
E. N 15,500			
8. Use the information	n given to det	ermine the Co	st of goods so
Net sales	N 15,000		
Purchases	.₦ 5,000		
Returns outward	₦ 500		
Sundry expenses	N 1,000		
Salaries	4 2,000		
Discount received	N 700		
Discount allowed	N 300		
Closing stock	\ 250		
Opening stock	N 100.		
A. № 5,600			
B. \ 4,350			
C. N 5,100			

D. №5,050

E. N4,450

Use the information given t	o 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]

		- A	nt metnoa, wnich
Sales			
Discount allowed			
Opening stock and pur	chases		
Carriage inwards			
C and D only			
When can a good be re	eturned?		
When it is overpriced.			
When it is too good.			
When it is yours.			
When it is defective.			
When it is too expensiv	e.		
What is the objective of	f the trading	g account?	
Net sales	1510°		
Net purchase			
Gross profit			
Ledger			
None of the above			
Carriage cost in busine	ss refers to	- altis	
the cost incurred in the	transporta	tion of goods	
the cost of goods boug	ght		
the cost of goods carri	ed into the	warehouse	
All of the above			
None of the above			
	ry would you expect to Sales Discount allowed Opening stock and pur Carriage inwards C and D only When can a good be re When it is overpriced. When it is too good. When it is too expensiv When it is too expensiv What is the objective or Net sales Net purchase Gross profit Ledger None of the above Carriage cost in busine the cost incurred in the the cost of goods carried. All of the above	ry would you expect to find on the Sales Discount allowed Opening stock and purchases Carriage inwards C and D only When can a good be returned? When it is overpriced. When it is too good. When it is yours. When it is defective. When it is too expensive. What is the objective of the trading Net sales Net purchase Gross profit Ledger None of the above Carriage cost in business refers to the cost incurred in the transportathe cost of goods bought the cost of goods carried into the All of the above	Discount allowed Opening stock and purchases Carriage inwards C and D only When can a good be returned? When it is overpriced. When it is too good. When it is yours. When it is defective. When it is too expensive. What is the objective of the trading account? Net sales Net purchase Gross profit Ledger None of the above Carriage cost in business refers to the cost incurred in the transportation of goods the cost of goods carried into the warehouse All of the above

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15. The determine is used to dete	ermine the	
A. net profit		
B. gross loss		
C. net loss		
D. gross profit		
16. If Mr. Ojomale buys goods for what is the gross profit?	r N600.00 and sells them	n for N1,000.00,
A. N600.00		
B. N1, 000.00		
C. N400.00		
D. N200.00		
E. N500.00		
17. If Mrs. Abiola buys goods wo will make a	rth N2.50k and sells then	n for N2.00k, she
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 purcha	ases.
Net sales \ 15,000		
Purchases ₹ 5,000		
Returns outward₩ 500		
Sundry expenses₦1,000		
Salaries₩2,000		

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Discount received₩700	
Discount allowed₩300	
Closing stock₩250	
Opening stock \\ 100	
A. № 6,000	
B. ₦5,600	
C. ₦4,500	
D N 350	

- 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

E. ₩500

- B. stock returned
- C. returns inwards
- D. returns outwards
- E. returns inside

21. In business terms, uns	sold goods a	are known as	•	
A. stock				
B. semi-finished				
C. items				
D. purchases				
E. quantity				
22. If a is presented using expect to find on the cred		unt method,	which entry v	vould you
A. Sales				
B. Sales and opening sto	ck			
C. Opening stock				
D. Purchase				
E. Purchase and sales				
23. Kubulaode sets aside business purposes. The				or steam
A. capital				
B. drawings				
C. loan				
D. profit				
E. reserve				
24. Which of the following	items woul	d be charged	I 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	X62,			
A. the number of time	s a custome	r returns to	an organiza	tion
B. goods returned to a	a customer k	oy an organi	zation	
C. the returns ploughe	ed back into	a business		
D. goods forwarded b	y a supplier	to an organi	zation	
E. goods returned to a	an organizati	ion by its cus	stomers	
26. All cash payments	are entered	on the	- x5100	
A. statement of accou	ınts			
B. credit side of the sa	ales account	S		
C. credit side of the ca	ash book			
D. debit side of the ca	sh book			
E. debit side of the ret	turn inwards	book		
27. The purpose of the	is to detern	nine 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

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TOPIC: TRANSPORT

DIRECTION: Choose the correct answer from the lettered options.

1. What type of is most	suitable for carry	ring fresh fruits?	
A. Water			
B. Air			
C. Land			
D. Rail			
E. None of the above			
2. Which of these is NC)T an advantage (of sea transportation	?
A. Large volume of car	go can be transp	orted through it.	
B. It is comparatively in	nexpensive.		
C. It is possible to desi	gn ships for spec	cial cargoes.	
D. It is very slow.			
E. None of the above.			
3. The payment made f	or unoccupied sp	oaces within a ship is	called
A. dead freight			
B. ship manifest			
C. demurrage			
D. dispatch money			
E. free space money			

4. Dispatch money is pai	d 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 schedul	e 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 lon	g distances.
251511	
6. Water is by all of the f	ollowing 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 shipp	oing is	
A. a party in a ship		
B. a type of ship that is u	sed to heavy vessels	
C. a contract between a	ship owner and a shipper	
D. a vessel in the sea tha	t is hired by people	
E. None of the above		
9. Ware vessels used for	transportation include all of the f	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	(Sail.)
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	er transportation are grouped as	S
A. inland waterways		
B. sea		
C. upland waterways		
D. A and B only		
E A and C only		

12. Electricity is transported through	-105,
A. pipelines	
B. electric poles	
C. cables	
D. ropes	
E. lines	
13. Pipelines are used to and	35
A. electricity and water	
B. water and sand	
C. crude oil and electricity	
D. oil and water	
E. C and D	
Significant Control of the Control o	
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 influer transportation?	nce the choice of
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 follow	ving is NOT a m	neans of water tra	insportation?
A. Ocean liner			
B. Pipeline			
C. Tramp steamer			
D. Coastal liner			
E. Special vessel			
Stell			
18. Which of these is	NOT a disadvaı	ntage of road trar	sportation?
A. It creates congest	tion and hold-u	ps in major cities.	
B. It has a limited loa	d capacity.		
C. It is prone to frequ	uent accidents.		
D. It is very convenie	nt to use.		
E. There is no fixed s	schedule for arr	ival or departure.	
19 transportation	n is a method o	f 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 conv	veyed through	.
A. tankers			
B. trailers			
C. pipelines			
D. lorries			
E. okada			
21. The number of day	ys a ship stays	for loading and unl	oading is called
A. days of business			
B. days of grace			
C. great days			
D. hay days			
E. lay days			
22. Lay day in shipping	g refers to	,05°	
A. the number of day loading and unloading	V.143	y lie in the port for th	ne purpose of
B. the number of day	s a hen lays it:	s eggs	
C. a day set aside for	the celebration	on of the first ship to	be invented
D. off days for a loadi	ing ship		
E. the number of day loading only	s the ship may	/ lie in the port for th	ne purpose of

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itable for carrying bu	ılky goods?	
-31 ⁰⁰		
shipment		
board a ship during	one voyage is ref	erred to
eded, the shipper pa	ays to the sh	nip
	shipment	ooard a ship during one voyage is ref

27. Special vessels in s	shipping include all of the followir	ng, except
A. oil tankers		
B. refrigerated ships		
C. bulk carriers		
D. barges		
E. tramp steamers		
28 is NOT a met	chod of transportation.	
A. Land		
B. Water		
C. Air		
D. All of the above		
E. None of the above		

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TOPIC: TRIAL BALANCE

DIRECTION: Choose the correct answer from the lettered options.

side with the	rie balarichig ligure is a	aded to 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 enter	red from a ledger acco	unt 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		

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- 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

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7. All, but one of tone.	the following is true	e of the trial	balance. Ide	entify the odd
A. It shows the d	lebit column.			
B. It shows the c	redit column.			
C. It shows the c	redit column only.			
D. It shows at a g	glance a summariz er.	ed form of	balances of a	accounts in
E. A, B and D ab	ove			
	on a have been kes s are expected to	-		of the credit
A. False				
B. True				
9. The term carrie	ed down ('c/d') car	n also be ca	ılled	
A. carried down	('c/d')			
B. borrowed dov	vn ('b/d')			
C. brought down	ı ('b/d')			
D. carried up ('c/	⁄u')			
E. None of the al	bove			
10. When is an ac	count said to have	a 'credit ba	alance'?	
A. When the tota side.	al on the debit side	is greater t	han the total	on the credit
B. When the tota side.	al on the credit side	e is greater	than the tota	l on the debit
C. When the cree	dit is equal to the o	debit.		
D. When the deb	oit is equal to the c	redit.		
E. None of the al	bove.			

11. In balancing the ledger, 'b	o/f' means	
A. brought down		
B. brought forward		
C. best before		
D. balance forward		
E. brought fast		
12. The double entry principle of an account should also ap account.		
A. True		
B. False		
13. A typical trial comprises t credit column, debit column		ness, title and date,
A. time of transaction		
B. signature		
C. address column		
D. folio column		
E. none of the above		
14. Which of the following is a effective?	a requirement for tra	de by barter to be
A. Double coincidence of wa	ants.	
B. Availability of cash.		
C. Lack of a willing buyer.		
D. Abundance of the produc	ot.	
E. All of the above.		

of debit and credit.	accounts with their totals sin	IOWIT ITI COIUITIIIS
A. True		
B. False		
16. A list of all the balances fro	om all accounts in the differe	ent ledgers is a
<u> </u>		
A. trade account		
B. profit and account		
C. state of affairs		
D. statement of affairs		
E. trial balance		
17. The closing balance for one the subsequent period.	e period should form the	balance for
A. opening		
B. returning		
C. ledger		
D. mid		
E. None of the above		
18. Any business transaction gand entries.	gives rise to two entries whi	ch are the
A. credit and ledger		
B. debit and ledger		
C. total and summary		
D. folio and credit		
E. credit and debit		

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	he is used to checer entries.	k the arithmetical accuracy o	of the
A. c	redit and debit		
В.			
C. c	redit and ledger		
D. s	tatement of affairs		
E. fi	nal account statement		
		5.0	x Street
	What does it imply when the b credit side?	palancing figure on the cash b	ook is on
A. E	excess cash.		
B. E	excess income.		
C. C	Overdraft.		
D. E	excess deposit.		
E. N	lone of the above.		

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TOPIC: TYPEWRITING

DIRECTION: Choose the correct answer from the lettered options.

1. In order to achieve cor should	mbined vertical	and horizontal disp	lays, the typist
A. calculate for vertical of	display		
B. calculate for horizonta	al display		
C. combine vertical and	horizontal displ	ay methods	
D. A, B and C			
E. A and B			
The correct answer is op	otion [D].		
2. In spaced capitals,	space(s) is/are	e left between word	ds.
A. 1			
B. 2			
C. 3			
D. 4			
E. 5			
3. How many clear single	e line spaces ma	ake one vertical inc	ch (25mm)?
A. 2			
B. 3			
C. 4			
D. 5			
E. 6			

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4	_ involves arrangir	ng items in columns.	
A. Registratio	n		
B. Marginaliza	ation		
C. Tabulation			
D. Calculation	า		
E. None of th	e above		
5. When matte be equal.	er is vertically disp	layed, the top and bot	tom margins must
A. True			
B. False			
6. How do you	u ensure the corre	ect width of paper on th	ne typewriter?
-	paper with the left , and then calcula	edge on scale point 0, te.	get the figure on
	oaper with the righ then calculate.	nt edge on scale point	0, get the figure on
C. Insert the	paper with the left	edge on scale point 1.	
D. Insert the	paper with the righ	nt edge on scale point	1.
E. None of th	e above.		

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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

word.	_ space(s) is/are ieπ bet	ween each letter in a
A. 1		
B. 2		
C. 3		
D. 4		
E. 5		
10. In horizontal spacing characters	g, 1 inch (25mm) on a pica s.	a typewriter, contains
A. 10		
B. 12		
C. 20		
D. 78		
E. 102		
11 is a plan the order in which they	for a journey listing differ are to be visited.	ent places according to
A. Itinerary		
B. Travel agency		
C. Programmed		
D. Missionary		
E. Hospitality		

except	arious metnods of achie	ving good display	y work,
A. margin settings			
B. underscores			
C. upper and lower of	case characters		
D. line spacing			
E. notices			
13. In combined vertice have	cal and horizontal displa	ays, the typed ma	aterial will
A. equal top and bot	tom margins only		
B. equal left and righ	nt 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 i	n typewriting?	
A. 1			
B. 2			
C. 3			
D. 4			
E. 5			
15. Which of these is	NOT a feature of tabula	ar work?	
A. The top and botto	om margins are equal if	it is a vertical disp	play.
R The left and right	margins are equal if it is	a horizontal dier	alav

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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

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19. Which of these is NOT	a reature or tabular wo	JIK?	
A. The top and bottom ma	argin are equal if a vert	tical display.	
B. The left and right marg	in are equal, if a horizo	ntal display.	
C. There are equal spaces	s between the columns	s.	
D. The left and right marg centered over the page.	ins are equal, while the	e table heading is	
E. None of the above.			
20. How many types of ca	pital displays are there	e 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	MS.CO aMS!		
A. setting out items in suc	ch a manner that the fir	nished work is attractive	e
B. demonstrating all typing			
C. placing all paper types	in order so that they a	re attractive	
D. playing with the typewr	-		
E. None of the above			

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23. Which of these i	s NOT a step in	making carbon	copies?	
A. Place the letter h	neaded paper w	rith its face on th	e desk.	
B. Place the carbon	n paper with the	coated side fac	ing up.	
C. Place the flimsy	paper on top of	the coated side	of the carbon p	oaper
D. Trim the edge of	the paper so th	nat they are equ	al.	
E. Lift the three she that the header pap	_		= -	r so
24. The calculation t based on the figure	(X, X, /	-	paper should be ge of the paper	
A. right				
B. left				
C. top				
D. bottom				
E. center				
25. The paper on wl	nich carbon cop	oies are made is	called	
A. flimsy sheet				
B. floax sheet				

C. fine sheet

D. white sheet

E. None of the above

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26. Items that can be displayed following, except	using the typewrite	er include all of the
A. notices		
B. programmes		
C. invitations		
D. letters		
E. note pads		
27. Which of these steps should item vertically on an A5 portrait p		n order to centre an
A. Insert A5 portrait in the typev	vriter with the left e	edge on zero (0).
B. Clear all tab stops.		
C. Move the margin stops to the	e extreme left and	right of the carriage.
D. Set the line space regulator a	at 1.	
E. None of the above.		
28. One method of making copie	es 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		

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29. The effectiveness of a depends on the correct		larly in tabulation,
A. top and bottom		
B. vertical		
C. margin		
D. horizontal		
E. all of the above		
30. How many sides does	the carbon paper have	?. ⁶ ⁽¹⁾
A. 1		
B. 2		
C. 3		
D. 4		
E. 5		
31. In horizontal display, th	e typed material will ha	ve 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		
ש°		
32 in entails setting	g out items in such a ma	anner that the finished
work will be attractive.	F	
A. Notice		
B. Pica		
C. Noble		
D. Display		

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33. What side of the ca	arbon paper m	nakes the duplication	ate copy?
A. The coated shiny si	de.		
B. The smooth back s	ide.		
C. The thick side.			
D. The light side.			
E. None of the above.			
34 is a dark paper) used to produc	- X, W.		ne size of a typing ously.
A. A4 portrait			
B. A5 portrait			
C. A4 landscape			
D. Carbon paper			
E. Sulphur paper			
35 spacir carriage to move sidev	100	oing the space b	ar and allowing the
A. Vertical			
B. Axile			
C. Horizontal			
D. Atlas			
E. Pica			

ANSWERS

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TOPIC: ABBREVIATIONS

DIRECTION: Choose the correct answer from the lettered options.

1. Which of these is the abbrevia	ation 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].

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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 wor	rk?
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

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7. Which of these is NOT	written corre	ectly?	
A. f.			
B. kg.			
C. mm			
D. ms			
E. co.			
The correct answer is op	otion [B].		
The abbreviation 'Kg' is	not written wi	th a dot after it.	
8. The abbreviation 'rect	.' stands for _		
A. react			
B. rectify			
C. receipt			
D. rectangular			
E. received			
The correct answer is op	otion [C].		
9. Which of these is a sta	andard abbre	viation in a type	written work?
A. e			
B. @			
C. yr.			
D. N.P			
E. none of the above			
The correct answer is or	otion [B].		
@ is a standard abbrevia typewritten work.	tion because	it can be retaine	ed in the final

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 appreviation 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 [R]

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 an abbreviations?	d long hand
A. The standard are actually abbreviations, whi all.	le the longhand are not at
B. The standard abbreviation cannot be retained while the long hand can.	ed in the typewritten work,
C. The standard abbreviation can be retained in while the long hand cannot.	n the typewritten work,
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]	

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19. All the pair of options below hav	ve the same abbreviation, ex
<u> </u>	
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	- Sallis
A. invoices and quotations	
B. weight and measures	
C. company names	
D. enumeration	
E. after weights	
The correct answer is option [A].	

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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 B	EST describes	Competitive a	advertising?	
A. "We sell here all	brands of tyre	s: bounce, flas	sh, champion	, etc."
B. "Brilliant batterie	s outshine the	m all."		
C. "Dazzle toothpas naira only."	ste for dazzling	g appeal, price	of medium s	ize: fifty
D. "Learn with Long	gman; buy Lon	gman books."	1000	
E. "Milk is good for	you; drink milk	every day."		
The correct answer	is option [B].			
3. "We sell all brand descriptive of		: Champion, F	-lash, Bounce	, etc" is
A. informative				
B. competitive				
C. direct				
D. indirect				
E. persuasive				
The correct answer	is option [A].			

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4. ethics include all of the	e following, except	
A. advertisements shou harmful to consumers	ld not be designed to sell	products that are
B. advertisements shou image of competitors	ld not be designed in suc	h a way as to mar the
C. advertisement inform services whether or not	nation should induce peop they are facts	le to buy products or
	ions, words, and illustration nment rules and regulation	
The correct answer is op	otion [C]	
5. The television advertis	sement is classified as	_ advertisement.
A. an audio		
B. a visual		
C. a visual mechanical		
D. an audio-visual		
The correct answer is op	otion [D]	
6. The type of medium u	sed to advertise a produc	ct depends on the
A. type of product and i	ts target consumers	
B. amount of money ava	ailable	
C. company		
D. agent		
E. location of the busine	ess	
The correct answer is op	otion [A].	

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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 advertis	sements.		
B. They liaise with media houses o	n behalf of their	clients.	
C. They advise clients on the best product.	medium to adve	ertise a particul	lar
D. They create competition among	g manufacturers		
E. They advertise products with the	e intension to m	ake profit.	
The correct answer is option [D].			
9 refers to the different char goods and services is made known	_	nich the aware	ness of
A. Publicity			
B. media			
C.			
D. Channel of distribution			
The correct answer is option [B]			

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10. All of the following	are means of ac	lvertising, except	•
A. radio			
B. cinemas			
C. television			
D. retailing			
E. outdoor display			
The correct answer is	option [D].		
11. Which of the follow	ing is NOT a con	ndition that satisfies?	
A. It must persuade a	nd induce peopl	le to buy the product	or service.
B. It should boost the	confidence of p	eople in the product	or service.
C. It must arouse the	interest of mem	bers of the public to t	he product.
D. It should attract the	attention of ag	ents to the public.	
The correct answer is	option [D]		
12. Which of the follow	ring is NOT an ou	utdoor display?	
A. Bill board.			
B. Car stickers.			
C. Handbills.			
D. Neon signs.			
E. Posters.			
The correct answer is	option [D]		

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13. An advert demonstrating the u	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 ca	arried out, except
A. the nature of the product or se	ervice in question	
B. the members of the public for	whom the product or s	service is targeted
C. the buying habits of consumer	·s	
D. the ways to protect consumer	s from middlemen	
The correct answer is option [D]		
15. Calling the attention of member in order to induce them to buy is I		oduct or service
A.		
В.		
C. direct services		
D. insurance		
E. information		
The correct answer is option [B]		

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- 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]

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- 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.

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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 a of a business concern on a certain		ties
A.		
B. Ledger		
C. Journal		
D.		
E.		
The correct answer is option [E]		
3. The third line in the heading of a i	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 or its owner (e.g. O. Kana), the namaccount) and the date on which the December, 2009').	ne of documents (e.g. or trading	ess

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4 is the value of unsold s	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 a business concern on a certain		nd liabilities
A. Contract of the contract of		
B. Ledger		
C.		
D. Journal		
E.		
The correct answer is option [E]		
6. When preparing a using the vellisted	rtical method, the assets are	normally
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 on the balance sheet.	e usually presented	d as credit balances
8. Current liabilities are debts which within one year.	h must be repaid o	quickly, probably
A. True		
B. False		
The correct answer is option [A].		
9. If the T- account method is used or featured on thehand side	1777	
A. below, right		
B. below, left		
C. above, right		
D. above, left		
E. in the middle, top		
The correct answer is option [B].		

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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]	

	ummary statement riod is known as the		and liabilities of a	company at a
Α.				
B.				
C. tradin	ng profit and loss ac	counts		
D. comp	any accounts			
E. cash	account			
The corre	ect answer is option	ı [A]		
14. All of	the following are typ	oes of assets, e	except	
A. buildir	ngs			
B. cash				
C. credit	tors			
D. furnitu	ure and fittings			
E. good	will 🏈			
The corre	ect answer is option	ı [C].		
15. When	n preparing a balanc	e sheet, which	of these assets	comes first?
A. Land				
B. Buildiı	ng			
C. Cash				
D. Good	will			
E. Stock	s and			
The corre	ect answer is option	ı [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 c the business.	ash or goods made by the owner o
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].	
-	ets and liabilities in a well arranged
form so that the financial position of the ascertained.	le business can be clearly
A.	
B.	
C. Trading,	
D. Gross profit	
E. Statement of accounts	
The correct answer is option [A]	

22. All of the following are e	examples of current asset	s, except
A. stocks for sales		
B. debtors		
C. cash		
D. goodwill		

The correct answer is option [D].

Goodwill is a fixed asset.

E. All of the above

- 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].

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	nt to the business and represents the e staff, either to commence or to effect
A. True	
B. False	
The correct answer is option [B].	
The capital is the business owner's represents the value injected by the effect expansion of the business.	
26. Which of the options below is a	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 liabilities of a company is known as	•
A. alle	
B. XIE	
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 shee	t.
A. fixed assets	
B. gross	
C. capital	
D. loan	
E. goodwill	
The correct answer is option [C].	

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31 are those items of a income for the business.	a business which a	re used to genera	ate
A. Income			
B. Liabilities			
C. Assets			
D. Money			
E. None of the above			
The correct answer is option	າ [C].		
32. Capital drawings are pre sheet.	sented on the	hand side of the	e balance
A. right			
B. above			
C. left			
D. top			
E. beneath			
The correct answer is option	າ [C].		
Drawings represent withdraw business.	wals of profits mad	le by the owner of	the
33. Which of these is NOT tr	ue about the non-	periodic transactio	on?
A. They are those transaction more than one year.	ons whose effect o	on the business is	for a term
B. They are transferred to the	he trading profit an	nd loss account.	
C. They are balanced off an period.	d carried to the be	ginning of the sub	osequent
D. They are featured on the	end of year balan	ce sheet.	
E. None of the above.			
The correct answer is option	ı [B]		

34 is an advantage which a business businessmen.	sman has over other
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 sides must be written	account, the totals of the two
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 place sheet.	oreparing an account or a
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 clos	ing 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 a	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	e usually presented as c	redit 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 nun	nber of headings.	
A. 1		
B. 2		
C. 3		
D. 4		
E. 5		
The correct answer is option	n [C].	
	document (e.g. balan wn (e.g. as at) se claims, due to outs	nce sheet) and the date
not expected to be settled	within a period less tha	an one year.
A. Long-term		
B. Short-term		
C. Current		
D. Assets		
E. None of the above		
The correct answer is option	n [A].	
42. This is not an account b	ecause	
A. it balances accounts		
B. it is a T- account		
C. it enters only on the deb	oit side	
D. it is vertically represente	d	
E. it does not form part of t	he double entry syste	m
The correct answer is option	n [E].	
A is a balanced statement of	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].
The correct allower is option [D].

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TOPIC: BUSINESS LETTER

DIRECTION: Choose the correct answer from the lettered options.

1. When using the indented style to type a k typed	ousiness letter, the date is
A. on the left margin	
B. below the reference	
C. in full and in capital letters	
D. on the same horizontal line as the refere	ence
E. none of the above	
The correct answer is option [D]. 2. The abbreviation for enclosure of cheque document in a is	e, brochure, or any other
A. Enc.	
B. Encl.	
C. Ens.	
D. Ensl.	
E. Ensr.	
The correct answer is option [A].	
3. A provides a channel for written a record of a transaction.	and helps to preserve the
A. business letter	
B. letter headed paper	
C. personal letter D.	
E. receipt The correct answer is option [A]	
The correct answer is option [A].	

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4. When writing a business letter, the, and	e date should be written	in the order:
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 letter, the sign is added at the		ttached in the
A. 'Attached'		
В. сору		
C. duplicate		
D. 'Enc'		
E. Attached or ATT		
The correct answer is option [D]		

7. Postcards are usually	A6 in the size	ee	
A. 148 x 105mm			
B. 150 x 109mm			
C. 145 x 111mm			
D. 140 x 120mm			
E. 180 x 100mm			
The correct answer is op	otion [A]		
8. The following are major	or parts of a l	ousiness letter, exc	cept
A. the heading			
B. the opening			
C. the body			
D. the detail			
E. the closing			
The correct answer is op	otion [D]		
9. The sign 'PS' at the er	nd of a letter	indicates	
A. a postscript is used			
B. a postage fee is adde	ed		
C. a postage is used			
D. a passport is added a	and other do	cuments enclosed	
E. an addition to the boo	dy of the lette	er has to be made	
The correct answer is op	otion [E]		

10. A letter headed paper has a	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	j) ·
11. In the semi-blocked letter, th of the letter.	ne subject heading will be written in the
A. head	
B. end	
C. left	
D. right	
E. middle	
The correct answer is option [E	
12. For the fully-blocked letter, a	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	2]

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13. The is usually typed on line of the address.	the third single-line space below the last
A. conclusion	
B. complimentary	
C. salutation	
D. closure	
E. body	
The correct answer is option [C]	
14. When writing a business letter addressee should be typed in sire the three single-line spaces for the three	ngle-line spacing on the line below
A. first	
B. second	
C. Third	
D. fourth	
E. Fifth	
The correct answer is option [A]	
15 is not a type of busines	ss 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 painted style starts		-	
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 opti	ion [D].		
17. In which of these styles	s 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 opti	ion [B].		
18. The of the lette below the line of the saluta	r usually starts on thation.	he second singl	le-line, just
A. date			
B. address			
C. closing			
D. body			
E. enclosure			
The correct answer is opti	ion [D]		

19. When writing a business letter, the single line spacing below the printed		
A. second	u neading.	
B. first		
C. Third		
D. fourth		
E. Fifth		
The correct answer is option [C]		
20. The thin paper coated with color for writing or typing is called	our and used between sheets of paper $_{-}$.	r
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 letter begin from	g a business letter, all parts of the	
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 inche
B. 2 inches
C. 11/2 inches
D. 21/2 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.

 Information about telephone service called the telephone 	ces and its users is availab	ole in a book
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.C	D. 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 throu	ıgh	
A. the federal savings bank		
B. cash		
C. cheques		
D. bank draft		
E. none of the above		
The correct answer is option [A].		

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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 service	es of NIPOS	ST include all	of the follo	wing, except
A. surface mail				
B. free post				
C. air mail				
D. insurance services				
E. international reply cou	pon			
The correct answer is opt	tion [B].			
8. All, but one of the followodd one.	wing is a me	edium of con	nmunicatior	n. Identify the
A. Telephone				
B. Email				
C. Modem				
D. Intranet				
E.				
The correct answer is opt	tion [C].			
9. A trunk call involves	telephon	ne exchange	S.	
A. 1				
B. 2				
C. 3				
D. 4				
E. 5				
The correct answer is opt	tion [B].			
A trunk call is one involving from Lagos to Uyo will inveschange			_	

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	e S
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	g, 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 NITEL.	s of
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 called telephone	n a book
A. dictionary	
B. booklet	
C. directory	
D. manual	
E. calls	
The correct answer is ention [C]	

16. All of the following	are letters handled b	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 we exchange	vithin a locality and ι	under the same tel	ephone
B. a call that is made exchanges	within a locality and	under two telepho	ne
C. a trunk call with on	e telephone exchan	ge	
D. a trunk call with two	o telephone exchan	ges	
E. None of the above			
The correct answer is	option [A].		
18. NITEL was establis	hed		
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].		

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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 service	es is NOT provided	l 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 in called	nformation from on	ne person to another i	S
A. relation			
B. transportation			
C. communication			
D. warehousing			
E. public relations			
The correct answer is option [C]			

25. The process by which message	ges 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 except	NITEL include all of the following,
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	e
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].

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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.

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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].

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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 cross	ings are there on che	ques?
A. 1		
B. 2		
C. 3		
D. 4		
E. 5		
The correct answer is option	ı [B].	
There are two types of cross crossings.	sings on cheques: Ge	neral and Special
10. All of the following are pri	ivate methods of payı	ment, except
A. bill of exchange		
B. promissory note		
C. personal I.O.U		
D. cash payment		
E. debenture		
The correct answer is option	ı [E].	
A bank draft is a written order especially from one bank to do not necessarily involve the	another. It involves th	_
11. Money can be sent from following, except	one person to anothe	er through all of the
A. western union		
B. money order		
C. post office stamp		
D. postal order		
The correct answer is option	ı [C].	

12. Which o	of these is not a source	document?	
A.			
B. Receipt	ms.		
C. Cheque			
D. Journal			
E. None of	f the above		
The correc	t answer is option [D]		
13. A Local	Purchase Order move	s from the to	
A. manage	er to accountant		
B. manufa	cturer to producer		
C. organis	ation to supplier		
D. headma	aster to student		
E. mother	to father		
The correc	t answer is option [C].		
	by an organisation to a ordered for accordingly		that he supplies
14. Which o	of the following is an ev	idence of money paid	d and received?
A.			
B. Receipt	900		
C. Imprest	t system		
D. Cover p	paper		
E. Bill of la	ding		
The correc	t 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 ope	n 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: go crossings.	eneral and special

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- 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].

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TOPIC: MANUSCRIPTS

DIRECTION: Choose the correct answer from the lettered options.

1. What is the meaning of	the appreviation	'Wn'?	
A. when			
B. which			
C. what			
D. where			
E. wheel			
The correct answer is opt	tion [B]		
2. What is the meaning of	f the sign 'u c' in	the margin of a n	nanuscript?
A. Reverse the order.			
B. Underscore.			
C. Upper Case.			
D. Under Case.			
E. Order of reverse.			
The correct answer is opt	tion [C]		
3. A is a handw	ritten note.		
A. cover note			
B. formal letter			
C. manuscript			
D. writing			
E. write-up			
The correct answer is opt	tion [C].		

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4. What is the meaning of the sign 'run or	n' 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	n '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' i	n the margin of a manuscript?
A. Uppercase exemption.	
B. Lowercase exemption.	
C. Strike out exemptions.	
D. Do not omit parts struck out and dotte	ed underneath.
E. Omit parts struck out and dotted under	erneath.
The correct answer is option [D]	
ש"	

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

B. being	
C. been	
D. between	
E. began	
The correct answer is optic	on [C]
8. What is the meaning of t	his 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 optic	on [C]
9. What is the meaning of t	the abbreviation 'affn'?
A. affirmation	
B. affection	
C. afternoon	
D. after now	
E. affirmative	
The correct answer is optic	on [C]

A. begin

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 words at the top of each part of the writing.	riting
A. Titles	
B. Subtitles	
C. Headings	
D. Displays	
E. Capital letters	
The correct answer is option [C].	

13. What is the meaning of the appr	reviation aptr?	
A. about		
B. abort		
C. abhor		
D. abate		
E. abbot		
The correct answer is option [A]		
14 Headings give more inform	mation 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 o	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]

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- 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].	

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

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TOPIC: OFFICE EQUIPMENT

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

DIRECTION: Choose the correct answer from the lettered options.

A. They reduce labour.			
B. They help increase wor	k productivity.		
C. They guarantee uniform	nity, neatness	and legibility.	
D. They guarantee accura	te and prompt	t work.	
E. All of the above.			
The correct answer is option	on [E].		
2. A dictation machine is	<u>×</u>		
A. a machine that dictates boss, whenever he is abse		o employees, as re	ecorded by the
B. an electronic device cap minutes of a meeting for la	-	ding dictations, ins	structions and
C. a computer that dictate	s all kinds of s	sounds when oper	ated
D. All of the above			
E. None of the above			
The correct answer is option	on [B].		
3. The stencil is mostly rela	ited to	_	
A. photocopying			
B. filing			
C. duplicating			
D. manifolding			
E. writing letters			
The correct answer is option	on [A]		

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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 insert together is called a	ing staples to hold a se	et of papers
A. typewriter		
B. perforator		
C. stapler		
D. calculator		
E. filing		
The correct answer is option [C]		
8. Which of these is NOT a disadvar	ntage of stencil duplica	iting 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	e altered.	
D. Used stencil can be stored for fu	urther use.	
E. The used stencil is wasteful if on	ly a few copies are to I	be produced.
The correct answer is option [D].		
9. Which of the following is NOT per	formed in an office?	
A. Typing		
B. Grazing		
C. Sorting and filing		
D. Duplicating		
E. Photocopying		
The correct answer is option [B].		

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10. Which of the following	ı is NOT an input de	vice in a compu	ter?
A. Mouse			
B. Light pen			
C. Keyboard			
D. Scanner			
E. Monitor			
The correct answer is op-	tion [E]		
11. Which of these is NOT	an equipment use	d in an office?	
A. Stamp and ink pad			
B. Printer			
C. Duplicating machine			
D. Stapler			
E. None of the above			
The correct answer is op-	tion [E]		
12. Which of these is NOT	Γ a type of filing cab	oinet?	
A. Steel			
B. Vertical			
C. Desk			
D. Fire-proof			

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E. Lateral

The correct answer is option [C].

There is no such thing as desk filling cabinet.

13. Which of these is NOT an advan	ntage of office machines?
A. Boosts the tempo of activities w	vithin 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 compone	ent 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 n	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].	

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16. Which of these is NOT a type of t	ypewriter?
A. Electric	
B. Electronic	
C. Portable	
D. Standard	
E. Computer	
The correct answer is option [E].	
is much more than a typewriter. It has	as more functions than the typewrite
17. The is a key office equipme	not ams.co
17. The is a key office equipmeA. filing cabinet	ant.
B. chair	
C. generator	
D. fridge	
E. washing machine	
The correct answer is option [A].	
18 is a device used in performing organization.	ng tasks in a much easier way in an
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	de all of the following, except

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- 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]

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TOPIC: OFFICE PROCEDURES

DIRECTION: Choose the correct answer from the lettered options.

1. When payment is or bank draft, the p			ether by cas	h, cheque
A. a receipt				
B. a bill				
C. an				
D. a debit note				
E. a credit note				
The correct answer	r is option [A]			
2 is an instrumeans for purchase fixed limit from a re				
A. Bin card				
B. Bank card				
C. Credit card				
D. Debit card				
E. Pin card				
The correct answer	r is option [C]			
3. Which of the follo	owing is NOT true	of wages?		
A. Wages are usua	ally paid to casual	workers.		
B. Wages are paid	to permanent sta	aff.		
C. Payment of wag	ges could be term	ninated at a sh	ort notice.	
D. Payment of wag	ges could be on h	ourly or daily l	oasis.	
The correct answer	r is option [B].			

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4. All of the following are method except	ls of remunerating casual	workers,
A. time rate		
B. piece rate		
C. commission basis		
D. salary payment		
E. premium bonus system		
The correct answer is option [D].	Y	
Casual workers are not paid sala methods.	ries, but wages based or	n agreed
5. The methods of paying wages	include all of the followin	g, except
A. time rate		
B. luncheon voucher		
C. piece rate		
D. profit sharing method		
E. commission basis		
The correct answer is option [B]. of payment and not a method of	-	orivate method
6 is a list of employees sho wages to be paid to them at a given		d the amount of
A. Pay slip		
B. Pay roll		
C. Pay cheque		
D. Pay draft		
E. Pay row		
The correct answer is option [R]		

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 payme cheque, all the following procedures are followed experiences.	
A. a valid form of identification is required when ca	ashing the cheque
B. an authentic signature must be appended at the cashing the cheque	e time of purchase and
C. an authentic signature must be appended at the cheque into local currency	e time of converting
D. all counterfoils from cheque leaves must be de separately from cheques	tached and kept
E. none of the above	
The correct answer is option [E]	

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- 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]

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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 a	ny other		
E. bigger than A4			
The correct answer is opt	on [B].		
The size of the next A-ser	ies paper is half the s	size of the one be	efore it.
2. The total number of sing	gle-line vertical space	es of an A6 pape	r is
<u></u>			
A. 30			
B. 25			
C. 35			
D. 45			
E. 40			
The correct answer is opt	on [B]		
3. The approximate meas	urements in millimete	ers for the foolsca	ap 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 opt	on [C].		

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4. All, but one of the following	ng are types of typin	ig paper, exce	pt
A. foolscap			
B. quarto			
C. octavo			
D. note book			
E. A4 portrait			
The correct answer is optio	n [D].		
5. When using an elite mach	nine, a sixmo paper	type has	_ spaces to
a line.			
A. 89			
B. 98			
C. 90			
D. 87			
E. 78			
The correct answer is optio	n [E]		
6. When using an elite mach horizontal spaces in a line.	nine, an A4 paper si	zed sheet has	×0-
A. 89			
B. 90			
C. 100			
D. 110			
E. 50			
The correct answer is optio	n [C]		

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7. The A4 portrait paper can be u	ised for all of the followi	ng, except
A. tables		
B. reports		
C. minutes		
D. invitations		
E. letters		
The correct answer is option [D].		
8. Vertically, the A5 paper type has spaces.	as a total number of	single line
A. 60		
B. 58		
C. 45		
D. 35		
E. 25		
The correct answer is option [D]		
9. What is the size of an A4 pape	r 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 pape	er.	
A. 1			
B. 2			
C. 3			
D. 4			
E. 5			
The correct answer is option	on [B].		
The typewriter has the Pica	a and Elite typefaces	3.	
11. When using a pica mac line spaces.	hine, a quarto paper	type has	horizontal
A. 90			
B. 99			
C. 97			
D. 88			
E. 80			
The correct answer is option	on [E]		
12. When using an elite maspaces in a line.	ichine, an A6 paper	type has	_ horizontal
A. 70			
B. 77			
C. 99			
D. 90			
E. 88			
The correct answer is option	on [A]		

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13. When using an elite horizontal spaces from		A 1 1 1	
A. 50			
B. 37			
C. 49			
D. 89			
E. 70			
The correct answer is	option [A]		
	X	, S. P.	x5
14. When using a pica in horizontal spaces from	·	~~~	
A. 50			
B. 67			
C. 41			
D. 40			
E. 78			
The correct answer is	option [C]		
15. When using a pica in horizontal spaces in a l	·	paper sized she	et has
A. 78			
B. 79			
C. 77			
D. 82			
E. 81			
The correct answer is	ontion [D]		

16. When using a pica machine spaces in a line.	e, an A6 paper type has	horizontal
A. 60		
B. 78		
C. 59		
D. 45		
E. 54		
The correct answer is option [C]	
17. How many vertical single-li	ne spaces do we have in ar	n A4 size paper?
A. 100		
B. 78		
C. 90		
D. 99		
E. 70		
The correct answer is option [E] Krist	
18. When using an elite machir horizontal line spaces.	ne, a quarto paper type has	
A. 90		
B. 96		
C. 97		
D. 99		
E. 98		
The correct answer is option [B] (5)	

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 widt paper are	h in millimetres for the A5 landscap
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 wi	ill 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 A spaces in a line.	15 paper type has horizontal
A. 100	
B. 99	
C. 88	
D. 82	
E. 77	
The correct answer is option [D]	

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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].	žc.	
26. A quarto is usually in s	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 usually	used for typing long let	ters or documents
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 oct horizontal spaces in a line.	avo paper type has
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 u	ise 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 widt paper are	th in millimetres for the	A5 portrait
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 spaces in a line.	n A5 paper type has	horizonta
A. 100		
B. 86		
C. 82		
D. 99		
E. 77		
The correct answer is option [A]		
33. The A4 portrait paper takes using the elite typeface.	_ characters on the ho	orizontal line
A. 96		
B. 80		
C. 100		
D. 102		
E. 70		
The correct answer is option [C].		

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34. The approximate length and w paper are	ridth in millimeters for the A	4 landscape
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]		

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TOPIC: PERSONAL LETTERS

DIRECTION: Choose the correct answer from the lettered options.

1. When typing on envelopes for theaddress begins five spaces from the begins five spaces from the begins	peginning of the first line,	the third
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 unne	ecessary to have a	- 200)
A. date		
B. reference		
C. salutation		
D. message		
E. None of the above		
The correct answer is option [C]		

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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].

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].	

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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].

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16. A formal letter ends with	ı the	
A. salutation		
B. complimentary close		
C. date		
D. address of recipient		
E. name of the writer		
The correct answer is option	n [E].	
17. The official envelope is appare size.	pproximately the same size as	s the
A. A4 portrait		
B. A4		
C. A6		
D. A5		
E. A5 landscape		
The correct answer is option	n [C].	

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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. N9,100
- E. ₦9,550

The correct answer is option [D]

3. Items that represent gains or income	include the following, except
, <u>200</u>	
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	y deducted from the gross profit.
4. If the vertical method is used, expense gross profit) are listed of the profit	
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]	

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

Sales.....₩14,600

purchases.....₩5,500

returns inwards.....₩150

rent......₩2,000

salaries.....N1,000

discount received......₦400

closing stock.....₩250

opening stock......₩100.

- A. ₩15,000
- B. ₩14,750
- C. N14,450
- D. N14,600
- E. ₩15,500

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 [E	3].	
8. When using the T- account r (which are deducted from the cand 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)]. 	
Net profit is the surplus after operation.	charging gross profit w	rith indirect cost of
A. True		
B. False		
The correct answer is option [A	٨].	
10. Which of the following is od	d?	
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. N9,100
- B. №7,850
- C. №7,750
- D. N6,500
- 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% of N20,000 = N4,000 . . amount paid = N20,000 - N4,000 = N16,000

- 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	a trading acco
(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 det	ermine the Cost of g	joods sold.
Sales₩14,600		
purchases₩5,500		
returns inwards₩150		
salaries₩1,000		
discount received₩400		
closing stock \\ 250		

A. N5,200

opening stock......₩100.

B. №5,350

C. N4,500

- 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 = $\frac{1}{2}$ 20,000 - $\left[\frac{1}{2}$ 10,000 + $\frac{1}{2}$ 5,000 - $\left(\frac{1}{2}$ 2,000)];

Gross Profit = $\frac{1}{2}$ 20,000 - $\frac{1}{2}$ 13,000;

Gross Profit = \$7,000.

Net Profit = Gross Profit - (Rent + Administration);

Net Profit = $\frac{1}{1000}$ - ($\frac{1}{1000}$ + $\frac{1}{1000}$);

Net Profit = \$7,000 - \$4,000;

Net Profit = ₦3,000.	
Net profit (%) of sales = ₩3,000 /	[′] ₩20,000 x 100 = 15%.
PROFIT AND LOSS ACCOUNT	
19. In a profit and loss account, is added to the gross profit if the _	tems representing gains or income are 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]	all's

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TOPIC: SIMPLE MEMOS

1. Which of these is found in a Memo?

DIRECTION: Choose the correct answer from the lettered options.

A. Subject			
B. Middle name			
C. Former addre	ss		
D. Salutation			
E. Complimentar	y close		
The correct answ	ver is option [A].		
2. Which of these	e is NOT found in a	a Memo?	
A. FROM			
B. SUBJECT			
C. DATE			
D. SALUTATION			
E. REF			
The correct answ	ver is option [D].		
3. In a memorano page.	da sheet, the	is usually printed	d at the top of the
A. query			
B. memorandum	- Salle		
C. letter			
D. logo	×62		
E. name of staff			
The correct answ	ver is option [B]		

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4. The following are the features	s of a memoranda, except the
A. reference	
B. date	
C. addressee	
D. body of the letter	
E. salutation	
The correct answer is option [E]	ĺ ď
5. Are written to friends or relati	ons 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 char	acteristic of a Memo?
A. The heading begins with ME	MORANDUM or MEMO.
B. FROMREFTODA the heading.	TEand SUBJECTare written under
C. The memo does not have th	e usual inside name and address.
D. It has the salutation and com	nplimentary close.
E. All of the above.	
The correct answer is option [D]	1

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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 mer organization.	mbers of the same
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]	

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10. Within the office can be	e through	
A. telephone		
B. face-to-face		
C. memos		
D. All of the above		
E. A and C		
The correct answer is opti	ion [D].	
11 sheets are used organization.	d for internal between meml	bers of the same
A. Query		
B. Memoranda		
C. Letter		
D. Carbon paper		
E. None of the above		
The correct answer is opti	ion [R]	

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TOPIC: STORE RECORDS

DIRECTION: Choose the correct answer from the lettered options.

20		
A. bean card		
B. bin card		
C. stock card		
D. sales book		
E. beam card		
The correct answer is o	ption [B]	

1. Another name for the stock record card is

- 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.

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	e store which indicates the quantity e 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 follow	wing responsibilities, except
A. stock taking in the organizatio	n esta
B. issuing of stock from the store	e to only authorized users
C. alerting the organization abou	t shortages of any goods
D. selling of the organization's go	oods to the public
E. keeping records of damaged	goods in the organization
The correct answer is option [D].	
The store keeper does not have a goods. It is called shoplifting.	any right to sell the organisationation's
5 is the process of counting values on each of them.	g every stock item in a store and placing
A. Stock prescription	
B. Warehousing	
C. Stock taking	
D. Accounting	
E. Stock control	
The correct answer is option [C]	

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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
C. Stores requisition form D. Store request list E. Material request form The correct answer is option [C]
The correct answer is option [C]

9. Opening	stock plus	Purchases le	ess Clo	osing st	ock is ed	qual 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]

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TOPIC: THE COMPUTER

DIRECTION: Choose the correct answer from the lettered options.

1. What is the full e	xpression of ARP	ANet?	
A. Advanced Rese	arch Project Age	ncy Network	
B. Action Researc	h Proposition Age	ency Network	
C. Administrative F	Research Project	Agency Network	
D. Advanced Rese	arch Project Age	nt Network	
E. Active Research	n Project Agency	Network	
The correct answe	r is option [A]		
2. The three major, and _		hich the modern	computer has are
A. the input unit, the	ne processor, out	put unit	
B. the black box, o	output and input ι	ınits	
C. BASIC, COBOL	, and output units		
D. BASIC, the prod	cessor, and PASC	AL S	
E. the television, the	ne box, and the b	rain	
The correct answe	r is option [A]		
3. The is sir possible for people			et which makes it ge data.
A. intercom			
B. intranet			
C. intracomputer			
D. laptop			
E. All of the above	ı		

The correct answer is option [B]

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The correct answer is option [D]

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A computer hardware or software computers on a network is called	that provides services to othe	∋r
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 the most extreme left. The most extre	- C	owards
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/demode		
D. median/mediator		
E. None of the above		
The correct answer is option [A]		

10. The hardware that connects the internet is called the	one computer to c 	other computers or to
A. modern		
B. modem		
C. mode		
D. median		
E. matrix		
The correct answer is option [B]		

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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. N10,650
- 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. 45,000 + 4100 - (4500 + 4250) = 45,100 - 4750

Cost of goods sold = ₩4,350

Gross profit = $\frac{1}{1}$ 15,000 - $\frac{1}{1}$ 4,350 = $\frac{1}{1}$ 10,650

2. In accounting terms, the co	ost of transporting g	goods is referred to as
<u> </u>		
A. cost		
B. stock cost		
C. fare		
D. carriage cost		
E. carriage fee		
The correct answer is option	[D].	
3. The purpose of the determ	nine is to the	<u> </u>
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 calculate	ed by	
A. multiplying the cost of goo	ods sold to the total	proceeds from sales
B. subtracting the cost of go	ods sold from the to	otal proceeds from sales
C. adding the cost of goods	sold to the total pro	ceeds from sales
D. dividing the total proceeds	s from sales by the	cost of goods
E. subtracting the cost of go	ods sold from the c	ost of goods bought
The correct answer is option	[B].	

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- 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. N9,800
- B. №6,500
- C. N7,250
- 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. $\frak{N15,000} + (\frak{N500} + \frak{N300} + \frak{N250}) - (\frak{N5,000} + \frak{N1,000} + \frak{N2000} + \frak{N200$

₩16,050 - (₩8,800)

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

The correct answer is option [E]

Gross Profit = sales - [opening stock + purchases - (closing stock)]

i.e. $\frac{1}{2}$ 5,500 + $\frac{1}{2}$ 100 = $\frac{1}{2}$ 5,600

₦ 5,600 - ₦ 250 = ₦ 5,350

Gross profit = ₦ 14,600 - ₦ 5,350

= ₩ 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. N14,450
- E. ₩15,500

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.....₩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. N5,600
- B. ₩4,350
- C. N5,100
- D. N5,050
- E. N4,450

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 = $\frac{1}{4}$ 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 opti	ion [A]		
Cost of goods sold = Purc	hases + Opening	stock - Closing st	ock
= ₦ 5,500 + ₦ 100 = ₦ 5,60	0 - ₦ 250 = ₦ 5,3	50	
Cost of goods sold =5,350) 3M5.00M		
10. The objective of prepa	ring a is to extrac	ot the	
A. net profit or loss			
B. Gross profit or loss			
C. marginal profit			
D.			
E. general profit			
The correct answer is opti	on [B]		
11. If a is presented using texpect to find on the debit		ethod, which entry	would you
A. Sales			
B. Discount allowed			
C. Opening stock and pur	rchases		
D. Carriage inwards			
E. C and D only			
The correct answer is onti	ion [F]		

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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].	
VV)	

12. When can a good be returned?

15. The determine is used to determine	mine the	.
A. net profit		
B. gross loss		
C. net loss		
D. gross profit		
E. 65		
The correct answer is option [D].		
16. If Mr. Ojomale buys goods for N what is the gross profit?	N600.00 and se	lls them for N1,000.00,
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 minu	us cost of goods sold
Gross profit = N1, 000.00 - N600	0.00 = N400.00	
17. If Mrs. Abiola buys goods worth will make a	า N2.50k and se	ells them for N2.00k, she
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.....₩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. ₦6,000
- B. ₩5,600
- C. N4,500
- D. N5,350
- E. ₩500

The correct answer is option [C]

Net purchases = purchases - returns outwards

i.e. $\frac{1}{1}$ 5,000 - $\frac{1}{1}$ 500 = $\frac{1}{1}$ 4,500

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
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].

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

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22. If a is presented using the T-accepted to find on the credit side?	count method, which entry would you
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 ₦4,800 fr business purposes. The ₦4,800 wo	20' "V"
A. capital	
B. drawings	
C. loan	
D. profit	
E. reserve	
The correct answer is option [E]	
24. Which of the following items wo	ould 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	n
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]	

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- 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].

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TOPIC: TRANSPORT

DIRECTION: Choose the correct answer from the lettered options.

1. What type of is most suitable for carrying fresh fruits?

A. Water

E. free space money

The correct answer is option [A].

B. Air				
C. Land				
D. Rail				
E. None of the above				
The correct answer is or	otion [B].			
It is the fastest type of tr is the most suitable to us	se.			fresh, i
2. Which of these is NO				
A. Large volume of carg	jo can be tran	sported throu	igh it.	
B. It is comparatively ine	expensive.			
C. It is possible to design	n ships for sp	ecial cargoes	KSICO .	
D. It is very slow.				
E. None of the above.				
The correct answer is or	otion [D].			
3. The payment made fo	or unoccupied	spaces withir	າ a ship is cal	led
A. dead freight				
B. ship manifest				
C. demurrage				
D. dispatch money				

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
C. pools D. seas E. oceans
E. oceans

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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, exce	ept
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].	

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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 boa	ard a ship
during one voyage.	
15. Which of the following does NOT influence the choice o transportation?	f
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 n	najor 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].	

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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 refe	ers to		
A. the number of days the loading and unloading	ship may lie in th	ne port for the pu	ırpose of
B. the number of days a he	en lays its eggs		
C. a day set aside for the o	celebration of the	e first ship to be i	nvented
D. off days for a loading sh	nip		
E. the number of days the loading only	ship may lie in th	ne port for the pu	irpose of
The correct answer is optic	on [A].		
23. What type of is most su	ıitable for carryin	ng bulky goods?	
A. Water			
B. Air			
C. Land			
D. Rail			
E. All of the above			
The correct answer is optic	on [A].		
Water is the best type of the e.g. cars, very heavy equip		transportation of	bulky goods,
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 optic	on [A].		

as the	snip during one voyage is referred to
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 owner.	shipper pays to the ship
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	de 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 speare not regarded as special vessels	ecific kinds of cargo. Tramp steamers

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- 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]

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TOPIC: TRIAL BALANCE

DIRECTION: Choose the correct answer from the lettered options.

side with the	ount, the balancing figu	ire is added to 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	J. Staticarine	
2. A list of all balances which are	e entered from a ledge	r 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 w	ritten 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	r in the account	
E. bottom side of the account		
The correct answer is option [D)].	

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4 1	A /I-		: -	_		- 0
4.	vvn	ат	IS.	\mathbf{a}	ıoai	n /

- 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]

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7. All, but one of the following is true one.	e of the trial balance. Identif	y the odd
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 summarize the general ledger.	zed form of balances of acc	ounts in
E. A, B and D above		
The correct answer is option [C].		
8. If the accounts on a have been k and debit columns are expected to		he credit
A. False		
B. True		
The correct answer is option [B].		
9. The term carried down ('c/d') car	n 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].		

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- 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].

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13. A typical trial comprises the name of credit column, debit column and the	the business, title an	nd date,
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 effective?	nt for trade by barte	r to be
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 w of debit and credit.	rith their totals showr	n in columns
A. True		
B. False		
The correct answer is option [A].		

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ib. A list of all the balance	s irom all a	ccounts in tr	ie dinerent	leagers is a
2				
A. trade account				
B. profit and account				
C. state of affairs				
D. statement of affairs				
E.				
The correct answer is opt	ion [E]			
17. The closing balance fo the subsequent period.	r one period	d should forr	n the	_ balance for
A. opening				
B. returning				
C. ledger				
D. mid				
E. None of the above				
The correct answer is opt	ion [A].			
18. Any business transacti and entries.	ion gives ris	se to two ent	ries which:	are the
A. credit and ledger				
B. debit and ledger				
C. total and summary				
D. folio and credit				
E. credit and debit				
The correct answer is opt	ion [E].			

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	is used to check th	ne arithmetical accura	acy of the
ledger entries.			
A. credit and d	debit		
B.			
C. credit and I	edger		
D. statement	of affairs		
E. final accour	nt statement		
The correct an	swer is option [B]		
20. What does the credit side	it imply when the bala ?	ncing figure on the ca	ash book is on
A. Excess cas	h.		
B. Excess inco	ome.		
C. Overdraft.			
D. Excess dep	oosit.		
E. None of the	above.		
The correct an	swer is option [C].		

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TOPIC: TYPEWRITING

DIRECTION: Choose the correct answer from the lettered options.

1. In order to achieshould	eve combined ver	rtical and horizontal dis	splays, the typist
A. calculate for v	ertical display		
B. calculate for h	orizontal display		
C. combine vertic	cal and horizontal	display methods	
D. A, B and C			
E. A and B			
The correct answ	er is option [D].		
2. In spaced capit	tals, space(s)	is/are left between wo	ords.
A. 1			
B. 2			
C. 3			
D. 4			
E. 5			
The correct answ	er is option [C].		
3. How many clea	ar single line spac	es make one vertical i	nch (25mm)?
A. 2			
B. 3			
C. 4			
D. 5			
E. 6	×62		
The correct answ	er is option [E].		
Whether a typewi	riter has pica or e	lite typeface, it should	produce six (6)

standard line spaces to a vertical inch (25mm).

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4.	involves arrang	ging items in o	columns.	
A. Registrati	on			
B. Marginaliz	zation			
C. Tabulatio	n			
D. Calculation	on			
E. None of t	he above			
The correct a	answer is option [C].		
5. When mat be equal.	tter is vertically dis	splayed, the t	op and bottom n	nargins must
A. True				
B. False				
The correct a	answer is option [A].		
6. How do yo	ou ensure the cor	rect width of	paper on the typ	ewriter?
	paper with the le le, and then calcu	(E/A)	cale point 0, get t	:he figure on
	paper with the rig , then calculate.	ght edge on s	scale point 0, ge	t the figure on
C. Insert the	paper with the le	ft edge on so	cale point 1.	
D. Insert the	paper with the rig	ght edge on s	scale point 1.	
E. None of t	he above.			
The correct a	answer is option [A].		

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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 l	eft between eac	h letter in a
word.			
A. 1			
B. 2			
C. 3			
D. 4			
E. 5			
The correct answer is	option [A].		
10. In horizontal spacin	a. 1 inch (25mm) o	n a pica tvpewrit	er. contains
character	_	710°0	*6.
A. 10			
B. 12			
C. 20			
D. 78			
E. 102			
The correct answer is	option [A].		
11 is a plar the order in which they	n for a journey listing are to be visited.	g different places	according to
A. Itinerary			
B. Travel agency			
C. Programmed			
D. Missionary			
E. Hospitality			
The correct answer is	option [A]		

12. All of these are v except	arious methods of ac	hieving good displa	ay work,
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 vert have	ical and horizontal dis	plays, the typed m	naterial will
A. equal top and bo	ttom margins only		
B. equal left and rig	ht margins only		
C. equal top and lef	t margins		
D. equal bottom and	d right margins		
E. equal top, botton	n, left and right margi	ns	
The correct answer	is option [E].		
	Sign		
14. How many types	of display do we hav	e in typewriting?	
A. 1			
B. 2			
C. 3			
D. 4			
E. 5			
The correct answer	is option [C].		
The three types of d	lisplay in are: Vertical,	Horizontal and Co	mbined

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- 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].

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	g the carriage with the line space e of the typing paper to the bottom edge
6	
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 feat	ure of tabular work?
A. The top and bottom margin a	are equal if a vertical display.
B. The left and right margin are	equal, if a horizontal display.
C. There are equal spaces betw	veen the columns.
D. The left and right margins are centered over the page.	e equal, while the table heading is
E. None of the above.	
The correct answer is option [E]	
20. How many types of capital of	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 c Closed capitals.	apital displays in type setting: Spaced and

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21. "PROGRESS IN LIFE" is an illustration of	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	at the finished work is attractive
B. demonstrating all typing skills	
C. placing all paper types in order so that	t 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 makir	ng carbon copies?
A. Place the letter headed paper with its	face on the desk.
B. Place the carbon paper with the coate	ed side facing up.
C. Place the flimsy paper on top of the co	pated side of the carbon paper.
D. Trim the edge of the paper so that the	ey are equal.
E. Lift the three sheets together and inse that the header paper comes on the rolle	
The correct answer is option [D].	

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24. The calculation to get the based on the figure on the sc			
A. right			
B. left			
C. top			
D. bottom			
E. center			
The correct answer is option	[A].		
25. The paper on which carb	on copies are ma	ade 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 display following, except	ed using the type	ewriter includ	e all of the
A. notices			
B. programmes			
C. invitations			
D. letters			
E. note pads			
The correct answer is option	[E].		

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27. Which of these steps should item vertically on an A5 portrait p		in order to centre an
A. Insert A5 portrait in the typew	riter with the left	edge on zero (0).
B. Clear all tab stops.		
C. Move the margin stops to the	extreme left and	d right of the carriage
D. Set the line space regulator a	it 1	
E. None of the above.		
The correct answer is option [E].	D*-	
28. One method of making copie	es of documents i	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]	KON TO THE PARTY OF THE PARTY O	
29. The effectiveness of any disp depends on the correct cal	• • •	larly in tabulation,
A. top and bottom		
B. vertical		
C. margin		
D. horizontal		
E. all of the above		

The correct answer is option [D].

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30. How many sides of	loes the carbo	n paper have?	
A. 1			
B. 2			
C. 3			
D. 4			
E. 5			
The correct answer is	option [B].		
31. In horizontal displa	y, the typed ma	aterial will have	margins.
A. equal left and right			
B. equal top and bottom	om		
C. equal left and botto	om		
D. equal left and top			
E. equal right and bot	tom		
The correct answer is	option [A].		
32 in entails se work will be attractive.		s in such a manner th	nat the finished
A. Notice			
B. Pica			
C. Noble			
D. Display			
E. Elite			
The correct answer is	option [D].		

3. What side of the carbon paper makes the duplicate copy?	
A. The coated shiny side.	
3. The smooth back side.	
C. The thick side.	
D. The light side.	
E. None of the above.	
he correct answer is option [A].	
4 is a dark, light sheet of paper (about the size of a typaper) used to produce additional copies simultaneously.	ing
A. A4 portrait	
3. A5 portrait	
C. A4 landscape	
D. Carbon paper	
E. Sulphur paper	
he correct answer is option [D].	
5 spacing entails tapping the space bar and allowing arriage to move sideways.	g the
A. Vertical	
3. Axile	
C. Horizontal	
D. Atlas	
E. Pica	
he correct answer is option [C].	