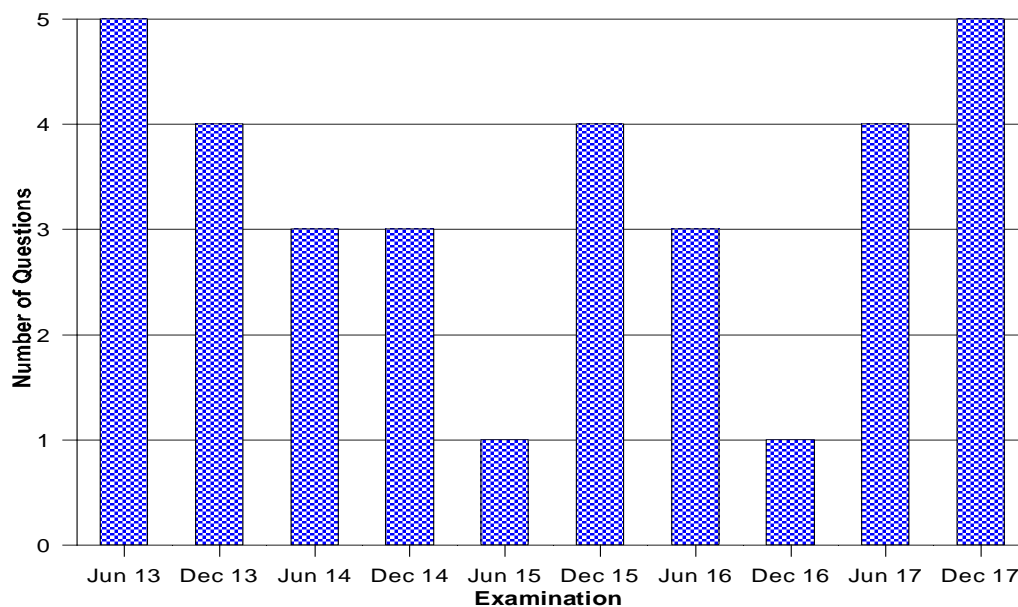


CHAPTER	Accounting : An Introduction
1	
Unit : 2	Accounting Concepts, Principles and Conventions



2006 – November

- [1]** Provision for bad and doubtful debts is result of:
- (a) Conservatism concept
 - (b) Going concern concept
 - (c) Disclosure concept
 - (d) Consistency concept
- [2]** Recording of Fixed Assets at Cost ensures adherence of:
- (a) Conservatism
 - (b) Cost Concept

- (c) Going Concern Concept
 - (d) Accrual Concept
- [3]** Fundamental Accounting Assumptions are:
- (a) Going Concern, Conservatism, Accrual
 - (b) Going Concern, Matching, Consistency
 - (c) Going Concern, Consistency, Accrual
 - (d) Going Concern, Entity, Periodicity

- [4] When Fixed assets are sold:
- Total assets will increase
 - Total liabilities will increase
 - Total assets will decrease
 - There is no change in total assets

2007 – February

- [5] The Accounting Equation is based on :
- Going Concern Concept
 - Dual Aspect Concept
 - Money Measurement Concept
 - All of these
- [6] _____ Concept is the basic idea that the business is separate from owner.
- Dual Aspect
 - Entity
 - Realization
 - Materiality
- [7] The owner of a company included his personal medical expenses in the company's income statement. Indicate the principle that is violated.
- Cost principle
 - Conservatism
 - Disclosure
 - Entity Concept
- [8] Two primary qualitative characteristics of financial statements are:
- Understandability and Materiality
 - Relevance and Reliability
 - Materiality and Reliability
 - Relevance and Understandability

2007 – May

- [9] Money owed from an Outsider is a:
- Asset
 - Liability
 - Expense
 - Capital
- [10] Cost of Machinery ₹ 10,00,000
Installation charges ₹ 1,00,000
Market Value on 31.3.06 ₹ 12,00,000
While finalizing the accounts, if the company values the machinery at ₹ 12,00,000. Which concept is violated by the Company?
- Cost
 - Matching
 - Realization
 - Periodicity
- [11] Capital as on 1-4-05 ₹ 90,000
Capital introduced ₹ 25,000
Drawings made ₹ 35,000
Capital as on 31-3-06 ₹ 1,25,000
What is the amount of profit added to the Capital?
- ₹ 50,000
 - ₹ 60,000
 - ₹ 75,000
 - ₹ 45,000
- [12] GAAP's are:
- Generally Accepted Accounting Policies
 - Generally Accepted Accounting Principles
 - Generally Accepted Accounting Provisions
 - None of these

2007 – August

- [13] _____ refer to the general agreement on the usage and practices in social or economic life:
- Accounting Assumptions
 - Accounting Conventions
 - Accounting Policies
 - Accounting Principles
- [14] Double Entry Principle means:
- Writing twice the same entry
 - Writing all the entries twice in the book
 - Having debit for every credit and credit for each debit
 - All of the above
- [15] No inference of profit and the provision making policy for all possible losses is due to:
- Convention of Consistency
 - Convention of Conservatism
 - Convention of Disclosure
 - Convention of Materiality
- [16] The underlying accounting principle necessitating amortization of Intangible Assets is/are:
- Cost Concept
 - Realization Concept
 - Matching Concept
 - Both 'b' and 'c'
- [17] "Holding gains in relation to stocks should not be used for payment of dividend." Which one of the following accounting principle is involved in this?
- Consistency
 - Cost
 - Materiality
 - Realization

2007 – November

- [18] If Going Concern Concept is no longer valid, which of the following is true?
- All prepaid assets would be completely written off immediately
 - The allowance for uncollectible accounts would be eliminated
 - Intangible assets would continue to be carried at net amortized historical cost
 - Land held as an investment would be valued at its realizable value
- [19] Ram starts business with ₹ 90,000 and then buys goods from Shyam on credit for ₹ 23,000. The accounting equation based on Assets = Capital + Liabilities will be:
- $1,13,000 = 90,000 + 23,000$
 - $1,13,000 = 1,13,000 + 0$
 - $90,000 = 67,000 + 23,000$
 - $67,000 = 90,000 - 23,000$
- [20] Window dressing of Accounts means:
- Presenting accounts in beautiful manner
 - Showing more losses to avoid Income Tax
 - Showing more profits to attract Investment
 - All of the above

[21] Which financial statement represents the accounting equation
 $ASSETS=LIABILITIES+OWNER'S EQUITY$

- (a) Income Statement
- (b) Cash Flow Statement
- (c) Balance Sheet
- (d) Funds Flow Statement

2008 – February

[22] Ram purchased a car for ₹ 10,000 paid ₹ 3,000 as cash and balance amount will be paid in three equal installments. Due to this:

- (a) Total assets increase by ₹ 10,000
- (b) Total liabilities increase by ₹ 3,000
- (c) Assets will increase by ₹ 7,000 with corresponding increase in liability by ₹ 7,000
- (d) Both (b) and (c)

[23] During life-time of an entity accountants prepare financial statements at arbitrary points of time as per:

- (a) Prudence
- (b) Consistency
- (c) Periodicity
- (d) Matching

[24] The Accounting Convention of Matching means:

- (a) Profit for the period to be matched with sales revenue
- (b) Profit for the period to be matched with investment
- (c) Expenses of one period to be matched against the expenses of another period

(d) Expenses of one period to be matched against the revenue of the same period

[25] Recording of capital contributed by the owner as liability ensures adherence of principle of

- (a) Matching
- (b) Going concern
- (c) Double entry
- (d) Separate entity of business

2008 – June

[26] Omission of paise and showing the round figures in financial statements is based on:

- (a) Conservatism concept
- (b) Consistency concept
- (c) Materiality concept
- (d) Realization concept

[27] Accounting does not record non-financial transactions because of:

- (a) Accrual concept
- (b) Cost concept
- (c) Continuity concept
- (d) Money Measurement concept

[28] The adjustments to be made for prepaid expenses is:

- (a) Add prepaid expenses to respective expenses and show it as an asset
- (b) Deduct prepaid expenses from respective expenses and show it as an asset
- (c) Add prepaid expenses to respective expenses and show it as a liability
- (d) Deduct prepaid expenses from respective expenses and show it as a liability

- [29] Which of these is not a fundamental accounting assumption?
- Going concern
 - Consistency
 - Conservatism
 - Accrual
- [30] Fixed assets and Current assets are categorized as per concept of:
- Separate entity
 - Going concern
 - Consistency
 - Time period
- 2008 – December**
- [31] The obligations of an enterprise other than owner's fund are known as:
- Assets
 - Liabilities
 - Capital
 - None of these
- [32] Which concept requires that those transactions which can be expressed in terms of money should be recorded in books of account?
- Business Entity
 - Dual Aspect
 - Money measurement
 - None of these
- [33] An asset was purchased for ₹ 6,60,000. Cash was paid ₹ 1,20,000 and for the balance a bill was drawn for 60 days. What will be the effect on fixed assets?
- ₹ 1,20,000
 - ₹ 5,40,000
 - ₹ 6,60,000
 - Nil
- [34] Guru Ltd. purchased a machinery for ₹ 10 lakhs. Installation charges= ₹ 20,000. Market value ₹ 12 lakhs. Company valued the machine at market price at the end of the year at ₹ 12 lakhs which concept is violated?
- Cost Concept
 - Realization Concept
 - Matching Concept
 - Accrual Concept
- [35] Cash of ₹ 2,000 is withdrawn for personal expenses. This will be debited to which account:
- Drawings A/c
 - Creditors A/c
 - Capital A/c
 - Cash A/c
- [36] Estimated selling price less estimated cost of sales is
- Net Realisable Value
 - Cost of purchase
 - Cost of goods sold
 - None.
- [37] Unpaid expenses are:
- Outstanding Liabilities
 - Prepaid expenses
 - Unaccrued expenses
 - All of these
- [38] In the accounting period, according to which concept, cost incurred to acquire an asset is shown in the Balance Sheet.
- Business Concept
 - Realization Concept
 - Cost Concept
 - Accounting Period Concept

[39] What is the effect on the Net Assets if cash is received from debtors of ₹ 50,000?

- (a) Increase
- (b) Decrease
- (c) No Change
- (d) None of these

[40] Proprietor (owner) is treated as creditor of business due to:

- (a) Periodicity concept
- (b) Materiality Principle
- (c) Entity concept
- (d) Consistency concept

2009 – June

[41] Provision for discount is made due to concept of:

- (a) Conservatism
- (b) Matching
- (c) Both (a) and (b)
- (d) Materiality

[42] The three fundamental accounting assumptions are -

- (i) Accrual
- (ii) Conservatism
- (iii) Going Concern
- (iv) Consistency
- (v) Matching

- (a) (ii), (iii) and (iv)
- (b) (i), (iii) and (iv)
- (c) (ii), (iv) and (v)
- (d) (iii), (iv) and (v)

[43] Debtors - ₹ 50,000. A provision for bad debt is created @ 5% according to which concept?

- (a) Conservatism
- (b) Matching
- (c) Accrual
- (d) Dual Aspect

[44] Outstanding expenses is included in Profit & Loss A/c at the year end according to which concept _____

- (a) Matching
- (b) Full disclosure
- (c) Accrual
- (d) Going Concern

2009 – December

[45] What is the objective of conservatism?

- (a) Take all incomes and losses
- (b) Anticipate losses but not profits
- (c) Take all losses
- (d) None of the above

[46] Contingent liabilities are shown in footnote of Balance Sheet as per which concept?

- (a) Materiality
- (b) Disclosure
- (c) Realization
- (d) Dual Aspect

[47] Which of the following does not follow Dual Aspect?

- (a) Increase in one asset, decrease in other.
- (b) Increase in both asset and liability
- (c) Decrease in one asset, decrease in other
- (d) Increase in one asset & capital

[48] The Rule of “Lower of Cost or Market Value” is based on which concept?

- (a) Dual Aspect
- (b) Conservatism
- (c) Disclosure
- (d) Prudence

2010 – June

[49] According to which concept the owner of an enterprise pays the "interest on drawings"?

- (a) Accrual concept
- (b) Conservative concept
- (c) Entity concept
- (d) Dual Aspect concept

[50] If market value of closing inventory is reduced below cost prices, which of the following concepts will play a role?

- (a) Materiality concept
- (b) Business Entity concept
- (c) Realisation concept
- (d) Consistency concept

[51] Cost concept basically recognizes

- (a) Fair Market Value
- (b) Historical Cost
- (c) Realisable Value
- (d) Replacement Cost

[52] Same as Q 1 [Nov. 06]

2010 – December

[53] A trader started retail business. During the year he sold goods worth ₹ 60,000 for ₹ 1,20,000 out of which only ₹ 1,00,000 was collected during the year. He had a closing stock of ₹ 10,000. His other business expenses for the period were ₹ 20,000 out of which ₹ 5,000 was outstanding at year end His total profit for the year 2008-09 as per the terms of accrual concept was:

- (a) ₹ 30,000
- (b) ₹ 40,000
- (c) ₹ 45,000
- (d) ₹ 20,000

[54] As per Accrual Concept, which of the following is not true?

- (a) Revenue – Expense = Profit
- (b) Revenue – Profit = Expense
- (c) Sales – Gross Profit = Revenue
- (d) Revenue = Profit + Expenses.

[55] If nothing is written in the financial statements about the three fundamental assumptions, then it could be pressured that:

- (a) They have not been followed.
- (b) They have been followed.
- (c) They have been followed to some extent.
- (d) None of the above.

[56] Rosa pays ₹ 1200 on 01.06.2009 towards yearly subscription (July' 01 2009 to June' 30 2010) of a newspaper. It means she has to make adjustment of _____ for finalization of accounts for the year ended 31.3.10.

- (a) ₹ 300 as prepaid
- (b) ₹ 300 as outstanding
- (c) ₹ 200 as prepaid
- (d) ₹ 200 as outstanding.

2011 – June

[57] Matching concept is based on:

Revenue – _____ = Profit.

- (a) Liability
- (b) Expense
- (c) Asset
- (d) None of these

[58] According to the prudence concept, closing stock be valued at cost or _____ whichever is less.

- (a) market price
- (b) accounting price
- (c) standard price
- (d) net realizable value

2011 – December

[59] Small items like Stapler, Calculator, etc. are not shown in books as Fixed Assets although they are used in business for long period due to:-

- (a) Consistency Concept
- (b) Materially Concept
- (c) Accrual Concept
- (d) Cost Concept

[60] Business enterprise is a separate identity apart from its owner. Accountant should treat a business as distinct from its owner. This concept is known as:

- (a) Money Measurement Concept
- (b) Matching Concept
- (c) Entity Concept
- (d) Dual Aspect Concept.

[61] XYZ Ltd. follows the written down value method for depreciating machinery year after year due to _____.

- (a) consistency
- (b) convenience
- (c) comparability
- (d) conservatism

[62] X of Delhi purchased a machinery from Y of Chennai for ₹ 10,00,000. He paid freight of ₹ 2,00,000 and excise duty of ₹ 1,00,000. He used the machinery in his business. At the end of the year he charged depreciation ₹ 1,50,000. The market value of the machine was estimated at ₹ 15,00,000. At what value the machinery should be shown in the balance sheet at the year end?

- (a) ₹ 13,00,000
- (b) ₹ 13,50,000
- (c) ₹ 11,50,000
- (d) ₹ 15,00,000

[63] Human resources can't be shown in Balance Sheet because of _____ concept.

- (a) realization
- (b) conservatism
- (c) going concern
- (d) money measurement.

[64] The policy of "anticipate no profit and provide for all possible losses" arises due to convention of

- (a) Consistency
- (b) Disclosure
- (c) Conservation
- (d) Matching

2012 – June

[65] "For every debit there is an equivalent credit" this statement demonstrates:

- (a) Matching concept
- (b) Cost concept
- (c) Money Measurement concept
- (d) Dual aspect concept

[66] The comparison of the financial statement of one accounting period with that of another accounting period is possible only when _____ concept is followed.

- (a) Cost
- (b) Consistency
- (c) Going concern
- (d) Materiality

2012 – December

[67] The _____ concept means that similar items in a set of accounts should be given similar accounting treatment and it should be applied for one period after another:

- (a) Going concern
- (b) Prudence
- (c) Consistency
- (d) Materiality.

[68] Matching concept means:

- (a) Assets equal to liabilities plus capital
- (b) Transactions are recorded at actual cost
- (c) Anticipate no profits but recognize all losses
- (d) Expenses should be matched with the revenue of the period

2013 – June

[69] Proprietor's personal travelling expenses are not to be charged in business accounts. It is due to _____ concept.

- (a) materiality
- (b) conservatism
- (c) going concern
- (d) entity

[70] As per basic accounting Equation Assets = Capital + Liabilities which of the following equation will be true if Ram starts a business with ₹ 5,50,000 & then buy goods worth ₹ 1,50,000 from Madan on credit?

- (a) ₹ 7,00,000 = ₹ 5,50,000 + ₹ 1,50,000
- (b) ₹ 7,00,000 = ₹ 6,50,000 - ₹ 50,000
- (c) ₹ 5,50,000 = ₹ 5,00,000 + ₹ 50,000
- (d) ₹ 5,50,000 = ₹ 7,00,000 - ₹ 1,50,000

[71] To achieve comparability of the financial statements of an enterprise, the same accounting policies should be followed from one period to another period due to _____ concept.

- (a) materiality
- (b) consistency
- (c) conservatism
- (d) going concern

[72] Which accounting concept makes a distinction between the receipt of cash and the right to receive the cash?

- (a) Money measurement concept
- (b) Going concern concept
- (c) Realisation concept
- (d) Accrual concept

- [73] ACE Traders purchased goods for ₹ 30,00,000 and sold 70% of such goods during the accounting year ended 31st March, 2012. The market value of the remaining goods was ₹ 6,00,000. ACE Traders valued the closing stock at ₹ 6,00,000 and not at ₹ 9,00,000 due to concept of _____.
- money measurement
 - periodicity
 - cost
 - conservatism

2013 – December

- [74] If owner's equity of a business are ₹ 90,000 and profits are of ₹ 60,000 for the year calculate total assets of the business:-
- ₹ 1,50,000
 - ₹ 1,20,000
 - ₹ 30,000
 - ₹ 1,70,000.
- [75] If nothing is written in the financial statements about the fundamental accounting assumptions, then it could be presumed that:-
- they have not been followed
 - they have been followed
 - they have been followed to some extent
 - none of the above.
- [76] The proprietor of a business is treated as a creditor for capital introduced by him, according to:-
- Money Measurement Concept
 - Cost Concept
 - Entity Concept
 - Dual Aspect Concept.

- [77] Which is the accounting concept that requires the practice of crediting closing stock in the trading account?
- Cost
 - Realisation
 - Going concern
 - Matching.

2014 – June

- [78] Which concepts work together for income measurement and recognition of assets and liabilities?
- Cost, going Concern and Realization
 - Cost, Accrual and Matching
 - Accrual, Matching and Periodicity
 - Going Concern, Periodicity and Realization
- [79] Gyan received ₹ 5,000 advance from a customer. He showed this amount as his income, which Accounting Concept is not followed?
- Money Measurement
 - Accrual
 - Consistency
 - Conservatism
- [80] A businessman purchased goods for ₹ 25,00,000 and sold 70% of such goods during the accounting year ended on 31.3.2014. The market value of remaining goods was ₹ 5,00,000. He valued the closing stock at ₹ 5,00,000 and not at ₹ 7,50,000 due to :

- (a) Money Measurement
- (b) Conservatism
- (c) Cost
- (d) Periodicity

2014 – December

[81] Which accounting concepts give the valuation criteria?

- (a) Going Concern, Realization and cost
- (b) Going Concern, Cost and Dual aspect
- (c) Cost, Conservatism and Dual aspect
- (d) Realization Conservatism and Going Concern

[82] A firm has reported a profit of ₹1,47,000 at the end of the financial year after taking into consideration the following amount:

- (i) The cost of an asset of ₹ 23,000 has been taken as an expense.
- (ii) The partner anticipated a profit of ₹ 12,000 on the future sale of a car shown as an asset in his books.
- (iii) Salary of ₹ 7,000 payable in the financial year has not been taken into account.
- (iv) An asset of ₹ 85,000 was purchased for ₹ 75,000 and was recorded in the books as ₹ 85,000.

What is the correct amount of profit to be reported in the books?

- (a) ₹ 1,47,000
- (b) ₹ 1,51,000
- (c) ₹ 1,63,000
- (d) ₹ 1,41,000

[83] Mr. Z sold goods worth ₹ 75,500 in the ordinary course of business. He has, ₹ 50,000 in cash and ₹ 25,500 as account receivables as at 31st March, 2014. Which concept of accounting is being followed?

- (a) Going Concern Concept
- (b) Cost Concept
- (c) Accrual Concept
- (d) Money Measurement Concept

2015 – June

[84] Mr. Z purchased goods for ₹ 20,00,000 and sold 4/5th of the goods for ₹ 22,00,000 of which he received ₹ 20,00,000 in cash. He incurred expenses amounting to ₹ 2,50,000 during the year. For that year he counted net profit as ₹ 1,50,000. Which of the accounting concept was violated by him?

- (a) Entity
- (b) Period
- (c) Conservatism
- (d) Accrual

2015 – December

- [85] Simon purchased goods for ₹20,00,000 and sold $\frac{4}{5}$ th of the goods amounting ₹ 21,00,000 and net expenses amounting ₹3,00,000 during the year 2015. He counted net profit as ₹ 2,00,000. Which of the accounting concept was followed by him?
- Matching
 - Periodicity
 - Entity
 - Conservatism.
- [86] P shows profit of ₹ 6,00,000 for the year ended 31.3.2015. The figure has been arrived at after charging following against revenue:
- Purchase of Car on 28.3.2015 for use in business ₹ 1,30,000 and treated as vehicle expenses.
 - Omitting to record unpaid electricity bills for Feb and March 2015 ₹10,000 per month.
- The correct profit for the year ended 31st March, 2015 will be:
- ₹ 6,40,000
 - ₹ 7,80,000
 - ₹ 7,10,000
 - ₹ 5,10,000
- [87] Which of the following is correct:
- Liabilities = Capital + Asset
 - Capital = Assets + Liabilities
 - Capital = Assets – Liabilities
 - Assets = Liabilities – Capital

- [88] A Trader purchased 100 mobiles @ ₹ 10,000 each and sold 90 mobiles during the accounting year ended 31st March, 2015. The marketing value of the remaining mobiles was ₹ 90,000. He valued the closing inventories at cost. He had violated the concept of:
- Periodicity Concept
 - Money Measurement Concept
 - Cost Concept
 - Conservatism Concept

2016 – June

- [89] Sohan purchased goods for ₹ 18,00,000 and sold $\frac{4}{5}$ th of the goods amounting ₹ 21,60,000 and met expenses amounting ₹ 3,00,000 during the year, 2015. He counted net profit as ₹ 4,20,000. Which of the following accounting concepts was followed by him?
- Entity
 - Periodicity
 - Matching
 - Conservatism.
- [90] A businessman purchased goods for ₹ 25,00,000 and sold 70% of such goods during the year ended 31.3.2016. The market value of the remaining goods was ₹ 5,00,000. He valued the closing stock at ₹ 5,00,000 and not at ₹ 7,50,000 due to:
- Money measurement
 - Conservatism
 - Cost
 - Periodicity

[91] The golden rule of current asset valuation- 'cost or market price' whichever is lower, originated from the concept of:

- (a) Consistency
- (b) Conservatism
- (c) Accrual
- (d) Going Concern.

2016 – December

[92] The convention of conservatism when applied to the Balance Sheet, results in:

- (a) Understatement of Assets
- (b) Understatement of Liabilities
- (c) Overstatement of Capital
- (d) Overstatement of Assets

2017 – June

[93] X started a business on 1st January, 2016 with capital of ₹ 5,00,000. On 31st December, 2016 his books shows total assets and total liabilities ₹ 8,50,000 and ₹ 75,000 respectively. He withdrew ₹ 1,20,000 during the year. His closing capital and profit would be:

- (a) ₹ 8,50,000 and ₹ 3,80,000
- (b) ₹ 7,75,000 and ₹ 3,95,000
- (c) ₹ 7,75,000 and ₹ 1,55,000
- (d) ₹ 8,50,000 and ₹ 4,70,000

[94] A trader purchased goods for ₹ 20,00,000 and sold 70% of such goods during the accounting year. The market value of the remaining goods was ₹ 5,50,000. He valued

the closing inventory at cost. He violated _____ concept of accounting

- (a) periodicity
- (b) cost
- (c) conservatism
- (d) money measurement

[95] From the following, find out the correct equation, if A = Opening Stock; B = Purchases; C = Closing Stock D = Cost of Goods Sold.

- (a) $D - A = B + C$
- (b) $A + B = D - C$
- (c) $A - C = D + B$
- (d) $A + B = C + D$

[96] If an asset is increased, there will be a corresponding:

- (a) Decrease of specific liability or decrease of capital
- (b) Increase of another asset or increase of capital
- (c) Decrease of another asset or increase of liability
- (d) Increase of drawings and liability.

2017 – December

[97] _____ principle requires that the same accounting method should be followed from one accounting period to the next.

- (a) Conservatism
- (b) Consistency
- (c) Business entity
- (d) Money measurement

- [98]** Guarantee given in respect of the third parties is _____.
- (a) Contingent liability
 - (b) Current liability
 - (c) Contingent assets
 - (d) Provision
- [99]** A person is having inventory of cost of ` 1,00,000. Its market value as on 31st March, 2017 is ` 80,000. He valued the inventory at ` 1,00,000. In doing so, which of the concepts was violated by him?
- (a) Money measurement
 - (b) Cost
 - (c) Conservation
 - (d) Periodicity
- [100]** Economic life of an enterprise is split into the periodic interval as per _____ concept.
- (a) Money measurement
 - (b) Matching
 - (c) Periodicity
 - (d) Accrual
- [101]** Which one of the following is not the fundamental accounting assumption?
- (a) Going concern
 - (b) Prudence
 - (c) Consistency
 - (d) Accrual

Answer

- | | | | |
|----------|---------|---------|----------|
| 1. (a) | 2. (b) | 3. (c) | 4. (d) |
| 5. (b) | 6. (b) | 7. (d) | 8. (b) |
| 9. (a) | 10. (a) | 11. (d) | 12. (b) |
| 13. (b) | 14. (c) | 15. (b) | 16. (c) |
| 17. (d) | 18. (d) | 19. (a) | 20. (c) |
| 21. (c) | 22. (c) | 23. (c) | 24. (d) |
| 25. (d) | 26. (c) | 27. (d) | 28. (b) |
| 29. (c) | 30. (b) | 31. (b) | 32. (c) |
| 33. (c) | 34. (a) | 35. (a) | 36. (a) |
| 37. (a) | 38. (c) | 39. (c) | 40. (c) |
| 41. (a) | 42. (b) | 43. (a) | 44. (c) |
| 45. (b) | 46. (b) | 47. (c) | 48. (b) |
| 49. (c) | 50. (c) | 51. (b) | 52. (a) |
| 53. (b) | 54. (c) | 55. (b) | 56. (a) |
| 57. (b) | 58. (d) | 59. (b) | 60. (c) |
| 61. (a) | 62. (c) | 63. (d) | 64. (c) |
| 65. (d) | 66. (b) | 67. (c) | 68. (d) |
| 69. (d) | 70. (a) | 71. (b) | 72. (d) |
| 73. (d) | 74. (a) | 75. (b) | 76. (c) |
| 77. (d) | 78. (c) | 79. (d) | 80. (b) |
| 81. (a) | 82. (b) | 83. (a) | 84. (d) |
| 85. (a) | 86. (c) | 87. (c) | 88. (d) |
| 89. (c) | 90. (b) | 91. (b) | 92. (a) |
| 93. (b) | 94. (c) | 95. (d) | 96. (c) |
| 97. (b) | 98. (a) | 99. (c) | 100. (c) |
| 101. (b) | | | |

