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CA - CPT - June 2014 Question Paper (Based on Memory)

1st Session Marks: 100 Marks Time: 2 hrs.

Part A - Fundamentals of Accounting

- 1. Which of the following is wrong?
 - a) All real and personal accounts are transferred to balance sheet
 - b) Nominal accounts are transferred to
 - P & L account
 - c) Each account is opened separately in ledger
 - d) Rent is a personal account, outstanding rent is nominal account
- 2. In Journal Entries which pertain to outstanding entries, prepaid entries, depreciation entries are called
 - a) Adjustment Entries
- b) Rectification Entries
- c) Transfer Entries
- d) closing Entries
- **3.** In a three column cash book the discount columns are
 - a) Totalled but not adjusted
 - b) Totalled and adjusted
 - c) Totalled but not balanced
 - d) None of the above
- 4. Cash Book O.D. Balance Rs. 2,000. It was found that cheques of Rs. 100, Rs. 150, Rs. 175 which are issued but not presented till the date and the cheque of Rs. 600 deposited but have not been cleared, then O.D. Balance as per pass book is:
 - a) Rs. 2150
- b) Rs. 2175
- c) Rs. 1475
- d) Rs. 1925
- **5.** Bank Balance O.D. as per pass book Rs. 26,500. Calculate balance as per cash book is
 - 1) Cheques deposited for Rs. 4700 but not collected
 - 2) Cheques issued for Rs. 11,000 but not presented
 - 3) Bill discounted and dishonoured Rs. 4000, and Bank paid noting charges Rs. 200
 - a) Rs.28600 O.D
- b) Rs.16000 O.D
- c) Rs.24000 O.D
- d) Rs.28500 O.D
- **6.** Agreement of Trial balance is not a ____ proof of accuracy
 - a) Submissive
- b) Inclusive
- c) Exhaustive
- d) Conclusive

Capital Rs. 2,00,000 Interest paid- Rs. 2310 Debtors- Rs. 15,200 Discount allowed- Rs. 820 Creditors-Rs.12,960 Discount received-Rs. 1030 Purchases- Rs. 92,670 Rent - Rs. 14,670 Sales- Rs. 1,16,850 Loan - Rs. 12,060 Opening stock - Rs. 56,000

Sales returns

Debit Total of Trial Balance will be

- a) Rs. 2,09,000
- b) Rs. 2,09,100

- Rs. 27,430

- c) Rs. 2,10,000
- d) None
- 8. From the following information find the amount to be debited to P & L A/c for the period ending 31-03-2014. Provision for doubtful debts Rs. 800 (on 01-04-2013)

 Debtors on 31-03-2014 Rs. 40,000

 Bad debts Rs. 2,000

 Bad debts to be written off and provision for doubtful debts is to be created @ 5% on
 - a) Rs. 3100

debtors

- b) Rs. 4000
- c) Rs. 3200
- d) Rs. 3900
- 9. Opening Stock Rs.30,000,

Cost of goods available for sale Rs. 1,60,000, Sales were Rs. 1,60,000.

Gross profit on sales is 30% Calculate closing stock.

- a) Nil
- b) Rs. 48,000
- c) Rs, 98,000
- d) None of the above
- 10. By products are generally valued at __ when the cost of by products is not directly traceable.
 - a) Cost of main products
 - b) N.R.V
 - c) Cost of main product or N.R.V. which ever is lower
 - d) None of these
- 11. The purpose of Accommodation bill
 - a) To facilitate trade transmission
 - b) To finance the actual purchases & sales
 - c) When both parties are in need of funds
 - d) None of these

MASTER MINDS

- **12.** A draws a bill for Rs. 20,000 on 'B'. 'B' Accepts for 2 months. After 1 month 'B' paid the bill amount @9%. Journal entry in the Books of 'B' will be
 - a) Bank A/c Dr.20,000 To Bills payable A/c 20,000
 - b) Bank A/c Dr.20,000 To Bills payable A/c 19,850 To Discount A/c 150
 - c) Bills payable A/c Dr. 20,000 To Bank A/c 20,000
 - d) Bills payable A/c Dr.20,000 To Discount A/c 150 To Bank A/c 19,850
- **13.** Promissory note features
 - 1) Must be stamped
 - 2) Pavee must sign
 - 3) Conditional undertaking
 - 4) Certain amount
 - 5) Not transferable to bearer
 - a) 1,2,3,4
- b) 1,4,5
- c) All of the above
- d) None of these
- **14.** In the absence of agreement, the loss of goods in consignee godown is borne by
 - a) Consignor
- b) Consignee
- c) Both a & b
- d) Insurance Company
- **15.** Goods sent on consignment for Rs.50,000. During transit 1/10th of goods were destroyed by fire. Again 1/9th of goods received by consignee were destroyed by fire in godown. Half of the remaining goods were sold for Rs.30,000. Freight & insurance paid by consignor Rs.2,500 and Rs.1500 respectively. Calculate closing Stock.
 - a) Rs.24,000
- b) Rs.21,600
- c) Rs.20,000
- d) None
- 16. Yogam consigned cost of goods of Rs. 1,00,000 at an invoice price of 20% above cost. Consignee is entitled to 5% commission on sales up to Invoice price, 20% on sales which exceeds invoice price, 2% delcredre commission on credit sales. He sold 25% of goods for cash for Rs. 40,000 and 50% of goods on credit for Rs. 70,000, 10% of goods taken by consignee. Calculate commission?
 - a) Rs. 10,500
- b) Rs.9900
- c) Rs.10,200
- d) none

- **17.** In case of Joint Venture business, method of Accounting to be followed and decided by
 - a) Separate Act for J.V.
 - b) Accounting Standard
 - c) Co-venturer as per their convenience
 - d) ICAI
- 18. In case of purchase of machinery in joint venture through joint bank A/c, while separate set of books is maintained. Which of the following is the correct entry.
 - a) Debit machinery, credit joint bank A/c
 - b) Debit machinery, credit joint venture A/c
 - c) Debit Joint venture, credit joint bank A/c
 - d) Debit Joint venture A/c, Credit machinery A/c
- 19. 'A' and 'B' enter into a joint venture business 'A' purchased goods worth Rs. 30,000 and 'B' sold for Rs. 40,000. 'A' is entitled to 1% commission on purchases and 'B' is entitled to 5% commission on sales. The profit on venture to be shared by A & B is (The profit sharing ratio is 2:1)

a) Rs. 4000 : Rs. 2000 b) Rs. 5133 : Rs. 2567 c) Rs. 5000 : Rs. 2500 d) Rs. 4200 : Rs. 2100

- 20. Rohan Ltd is in the business of extracting coal from mines. It should charge depreciation as per method.
 - a) Sinking fund
- b) Annuity
- c) Production units
- d) Depletion method
- 21. Cost of machine is Rs.1,00,000 Scrap value Rs. 10,000 and life is 4 years. What will be the amount of depreciation in 3rd year according to sum of years digits method
 - a) Rs.40,000
- b) Rs.27,000
- (c) Rs.9,000
- d) Rs.18,000
- **22.** A Trader followed WDV method of depreciation, the book value of Asset after 4 years is 24% of original cost. Find rate of depreciation.
 - a) 24%
- b) 26%
- c) 32 %
- d) 30%
- 23. Loss on sale of machinery is credited to ____ account.
 - a) Machinery A/c
- b) Purchase A/c
- c) Profit & Loss A/c
- d) None

- 24. A machine purchased for Rs. 2,50,000 on 1.1.2010. It can produce 30,000 units during its useful life, its estimated scrap value is Rs. 10,000. The pattern of production over the next 4 years is as follows 2010 - 6250 units, 2011-2275 units, 2012-12,000 units, 2013-3452 units, the WDV of the machine after 3rd vear will be
 - a) Rs. 85,800
- b) Rs. 1,54,200
- c) Rs. 58,158
- d) Rs. 1,91,816.
- 25. After rectification of the following errors effect on Net profit will be
 - i) A cheque dishonoured Rs.3.100 debited to discount A/c
 - ii) Sales book (undercast) short by Rs.23,000
 - iii) A customer returned goods of Value of Rs.1,200, included in stock but not recorded
 - a) Increased by Rs. 24,900
 - b) Decreased by Rs. 24,900
 - c) Increased by Rs. 23,700
- d) No change
- 26. The following are the errors committed while the entries are posted in ledger.
 - 1) Errors of Principle
 - 2) Errors of commission.
 - 3) Errors of Partial omission
 - 4) Errors of complete omission.
 - a) 1,2,3,4 b) 2,3,4
- c) 1,2,4
- d) 1,3,4
- 27. InCase of insufficient profits i.e., profits less than interest on capital then the profits are distributed in:
 - a) Profit sharing ratio
- b) Capital ratio
- c) Not distributed
- d) None
- 28. The assets which were earlier revalued upward and now revalued downward, to the extent of earlier upward revaluation amount should be
 - a) Credited to Revaluation Reserve A/c
 - b) Debited to Revaluation Reserve A/g(
 - c) Credited to P&L A/c
- d) Debited to P&L A/C
- 29. A, B are partners sharing profit & losses in the ratio of 5:3. 'C' admitted as a new partner for 1/5th share and his capital is Rs. 1,20,000 & goodwill Rs. 60,000 Capitals of A, B & were Rs/
 - a) 3,00,000 : 1,20,000 : 1,80,000
 - b) 3,00,000 : 1,80,000 : 1,20,000
 - c) 3,00,000 : 1,80,000 : 1,80,000
 - d) 3,00,000: 1,20,000: 1,20,000

- 30. At the time of admission the unrecorded investments Rs. 30,000 should be treated, the adjustment entry will be
 - a) Unrecorded investment A/c Dr. 30.000
 - To Revaluation 30.000 Dr. 30,000 b) Revaluation A/c
 - To Unrecorded Investment A/c 30,000
 - c) Partners capital A/c Dr. 30.000
 - To unrecorded Investment A/c 30,000
 - (d) Unrecorded Investment A/c Dr.30,000
 - To Partners capital A/c 30.000
- **31.** Kapur and sharma are partners in partnership firm. Calculate the interest on drawings of kapur and sharma @ 10% p.a. for the year ending on 31st December 2013. Kapur withdrew Rs. 2,000/- per month in the beginning where as sharma withdrew same amount at the end of every month
 - a) Kapur Rs. 2,400, sharma Rs. 2,400
 - b) Kapur Rs. 1,100, sharma Rs. 1,300
 - c) Kapur Rs. 1,200, sharma Rs. 1,200
 - d) Kapur Rs. 1,300, sharma Rs. 1,100
- 32. Neeraj & Gopi are partners with Rs.5,00,000 capital each. They admitted champak for 1/4th share with Rs.8,00,000 capital. The P & L A/c credit balance is Rs.4,00,000. Find the amount of hidden goodwill
 - a) Rs.10,00,000
- b) Rs.12,00,000
- c) Rs.8,00,000
- d) Rs.16,00,000
- 33. Angola & Bangola sharing profits 2: 3, Mangola joined the firm. Angola gave 1/3rd of his share, Bangola gave 1/4th of his share. what is new profit sharing ratio?
 - a) 17;2737
- b) 16:27:17
- c) 17:27:17
- d) None
- **34** When goodwill is withdrawn by the partners account is credited.
 - a) Cash
- b) Partners capital A/c
- c) Partners loan a/c
- d) Goodwill A/c
- 35. A & B are in partnership sharing profits & losses in the proportion of 3:1 respectively. On 1-4-2013, they admitted 'c' into partnership on the following terms.
 - i) 'C' is to purchase 1/3rd of the goodwill for Rs.2000/- by paying cash
 - ii) future profits & losses are to be shared by A, B & C equally

MASTER MINDS

Set out the entry to the above arrangement in the firm journal

a) Cash/Bank A/c Dr.2000

To 'A' s capital A/c 2000

b) Cash/Bank A/c Dr.2000

'B' s capital A/c Dr. 500

To 'A's capital A/c 2500

c) Cash/Bank A/c Dr.2000

To Goodwill A/c 2000

d) Cash/Bank A/c Dr.2000

To 'A's capital A/c 1500

To 'B's capital A/c 500 b

- **36.** The maximum number of mentioned in
 - a) Companies Act
- b) Partnership Act
- c) Limited Partnership Act
- d) None
- 37. As per companies Act 1956 application money more than % of nominal value of the share and as per SEBI guidelines application money atleast __ % of issue price
 - a) 5 %, 25%

b) 25%, 25%

c) 5%, 5%

- d) 25%, 5%
- 38. MAR Ltd forfeited 300 shares of Rs. 10/- each fully called up for non payment of final call money of Rs.4/- per share. These shares are subsequently reissued for Rs.12 per share as fully paid up. What amount should be transferred to capital reserve account.
 - a) Rs. 2,400

b) Rs. 3,000

c) Rs. 1,800

- d) Rs. 3,600
- 39. A company has a subscribed capital of Rs. 80,00,000 in shares of Rs. 100 each. There are no calls in arrears till the final call. The payment on final call was received for 77,500 shares. The amount of calls in arrears Rs 67,500. Then the amount of final call is
 - a) Rs. 25

b) Rs. 27

c) Rs. 20

- d) Rs. 65,20
- 40. Zebra Ltd invites applications for 50,000 shares for which 2/- per share is payable on application. Applications received for 80,000 shares and 70,000 shares are allotted on prorata basis. How much application money will be adjusted to allotment, when Mr.Lion who has allotted 200 shares.
 - a) Rs. 100
- b) Rs. 160 c) Rs. 240 d) Rs. 80

41. Ajay Ltd decides to redeem 10,000 preference shares of Rs. 10/- each at 10% premium. Balance in P & L A/c is Rs. 65,000 and securities premium A/c is Rs. 5,000. You are required to calculate the minimum number of equity shares at the rate of Rs. 10/- each at 20% discount

a) 3125

b) 5625

c) 5000

d) None

- 42. Unless otherwise stated preference shares always deemed to
 - a) Cumulative, Participating, Convertible
 - b) Cumulative, Non-Participating, Nonconvertible
 - c) Non-Cumulative, Participating, Non-Convertible
 - d) Non-Cumulative, Non-Participating, Convertible.
- 43. When the debentures are issued as collateral security for a loan then such debenture holders are entitled to
 - a) Interest on the amount of loan
 - b) Interest on the amount of debenture
 - c) No Interest amount
 - d) Either (a) or (b)
- 44. Which method is exception to non-historical cost methods
 - a) Adjusted selling price
 - b) Latest purchase price
 - c) Standard Cost
 - d) Weighted average
- **45.** Cost of physical inventory on 15-04-2014 was Rs.3,00,000. Sales amounting to Rs.1,00,000 and purchases worth Rs.50,000 were made between 31-03-2014 to 15-4-2014. Goods are sold at 20% profit on sales. Value of Inventory as on 31-3-2014 is

a) Rs. 3,50,000

b) Rs. 2,70,000

c) Rs. 3,00,000

d) Rs. 3,30,000

46. Average stock Rs. 14,000, closing stock is Rs. 3,000 more than the opening stock, then closing stock is ____

a) Rs. 15,500

b) Rs. 15,000

c) Rs. 12,200

d) Rs. 12,000

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(47-48)

Purchase	Rs.	Issue	Rs.	Balance	Rs.
Qty	ns.	Qty	ns.	Qty	
-	-	-	-	1,000	12,000
		550	6,600	450	5,400
1,100	11,000				No.
300	3,900				(3)
-	-	1,650	17,700		

- **47.** Which method of valuation is adopted in above table
 - a) FIFO

- b) LIFC
- c) Weighted average
- d) None
- 48. Closing stock from above adopted method is
 - a) Units 200 amount Rs. 2300
 - b) Units 200 amount Rs. 2000
 - c) Units 200 amount Rs. 2,600
 - d) None of these
- **49.** When goods sent on approval, buyer become owner of goods when
 - a) When he accepts the goods
 - b) When the time of approval was over
 - c) When he done any act in respect of getting possession of goods
 - d) All of these.
- **50.** 'A' sent some goods costing Rs.3500 at a profit of 25% on sale to 'B' on sale or return basis. 'B' returned goods costing Rs. 800. At the end of accounting period on 31st December 2011 the remaining goods were neither returned nor approved by him. Closing stock on approval basis to be shown in the balance sheet will be
 - a) Rs. 2000

- b) Rs. 2700
- c) Rs. 2700 less 25% of Rs. 2700
- d) Rs. 3500
- **51.** In Income measurement & recognisation of assets & liabilities which of the following concepts goes together?
 - a) Periodicity, Accrual, matching
 - b) Cost, Accrual, matching
 - c) Going concern, cost, Realization
 - d) Going concern, Periodicity, Reliability
- **52.** is root cause for financial accounting?
 - a) Stewardship accounting
 - b) Social accounting
 - c) Management accounting
 - d) Human resource accounting.

- **53.** Gyan received Rs.5,000 in advance but he credited to sale account. Which of the following concept he did not follow?
 - a) Accrual
- b) Conservatism
- c) Consistency
- d) Going concern
- **54.** Change in Accounting estimate means:
 - a) Certain parameters estimate in earlier and re-estimates in the current period
 - 6) Certain parameters estimate in earlier and actual results achieved during current year
 - c) Certain parameters re-estimated during the current period and actual result achieved during the previous period
 - d) Both (a) & (b)
- **55.** Interpretation means
 - a) Explanation of meaning and significance of the data in Financial Statements.
 - b) Concerned with preparation and presentation of classified data
 - c) Systematic analysis of recorded data
 - d) Methodical classification of data given in Financial Statements.
- **56.** A trader purchased goods for Rs. 25,00,000, of these 70% of goods were sold during the year. At the end of 31st December 2009, the market value of such goods were Rs.5,00,000. But the trader recorded in his books for Rs.7,50,000. Which of the following concept is violated.
 - a) Money measurement
- b) Conservatism
- c) Consistency
- d) None
- **57.** Matching the following :
 - a) As 26 i) Impairment of assets
 - b) As 100 ii) Discontinued operations
 - c) As 28
- iii) Intangible assets
- d) As 24 iv) Accou a) a – iii, b-iv, c-ii, d-l
 - iv) Accounting for fixed assets v, c-ii, d-l b) a-ii, b-iv, c-I, d-iii
- , ..., b iv, c ii, u
- 5) 4 11, 5 10, 6 1, 4 11
- c) a-ii, b-iii, c-I, d-iv
- d) a-iii, b-iv, c-I, d-ii
- **58.** A building worth Rs.35 lakhs was purchased and it was dismantled with Rs.1 lakh and it was decided to build as shopping mall. The cost of construction of building was Rs.50,00,000 and other expenses of Rs.50,000. The amount of capital expenditure is
 - a) Rs. 86,00,000
- b) Rs. 86,50,000
- c) Rs. 85,50,000
- d) Rs. 85,00,000

MASTER MINDS

- **59.** Which of the following is not a difference between provision & contingent liability
 - a) A provision meets the recognition criteria where as contingent liability fails to meet the same
 - b) Provision is a present liability of uncertain amount where as contingent liability is possible obligation which arises from past events
 - c) Provision can't be measured where as contingent liability is absolutely measured.

d) None of the above

60.

<u>Part B – Mercantile Laws</u>

- **61.** A Void Contract is
 - a) An agreement which is not enforceable by law
 - b) A Contract which ceases to be enforceable by law
 - c) An agreement which is voidable at the option of promisee
 - d) An agreement which is voidable at the option of promisor
- **62.** Which of the following is not correct?
 - a) Offer must not be conditional
 - b) Acceptance may be given in any manner
 - c) Acceptance must be absolute
 - d) Communication of offer is an essential element
- **63.** Original offer is rejected when there is
 - a) Standing offer
- b) Cross offer
- c) Counter offer
- d) None of the above
- **64.** A person advertised in newspaper to sell his old car. Then the offer is _____
 - a) General offer
- b) Specific offe
- c) Continuing offer
- d) None of the above
- **65.** Which of the following is true?
 - a) There can be a stranger to Contract
 - b) There can be a stranger to consideration
 - c) There can be both stranger to consideration and stranger to Contract
 - d) None of the above

- **66.** If in a Contract both legal and illegal part exists, the legal part is separable from illegal part, then the legal part is
 - a) Valid

b) Void

c) Voidable

- d) Illegal
- 67. A promise to pay time barred debt must be _
 - (a) An oral promise
 - b) An implied promise
 - c) In writing and signed by debtor or his authorized agent
 - d) None of the above
- **68.** Maheswari promises to give Raman 1kg of opium if he destroys property of Nikhil. In this case
 - a) There is unlawful consideration
 - b) There is unlawful object
 - c) There is unlawful consideration and object is partly unlawful
 - d) Both consideration and object are unlawful
- **69.** For the necessaries supplied to a minor, the amount can be recovered from
 - a) Minor's personally
 - b) Minor's estate
 - c) Minor's Guardian
 - d) Minor is not at all liable
- **70.** Which of the following statements is not correct?
 - a) In matters of fraud, intention to defraud is essential
 - b) Where consent to a Contract is obtained by misrepresentation, Contract is voidable
 - c) A unilateral mistake renders agreement void
 - d) Mistake of foreign law is equal to mistake of fact
- 71. A told B that he gives Rs. 500 if it rains and B told to give like amount if it does not rain. The agreement is ____
 - a) Contingent Contract
 - b) Wagering agreement
 - c) Future Contract
 - d) None of the above
- **72.** Quasi Contractual liabilities lead to ____
 - a) Prevention of unjust enrichment
 - b) Counter Offer
 - c) Cross Offer
 - d) Specific Offer

- **73.** A person finds goods belonging to another person in a public place. In such a case, the finder ____
 - a) Becomes owner of the goods
 - b) Does not become owner of the goods, but can use them
 - c) Is under duty to trace the owner and return the goods to him
 - d) Can sell them with out taking any effort to trace the owner
- **74.** Amar promises to paint a picture for Rambabu. Here, the promise must be performed by Amar himself, because
 - a) It is of mercantile nature
 - b) It is based on personal skill of Amar
 - c) Cannot be performed by legal representatives
 - d) Can be rescinded by the promisee
- **75.** If no time is specified for performance of a Contract, it must be performed with in a reasonable time. "Reasonable time" means ____
 - a) Which seems reasonable to the promisor
 - b) Which seems reasonable to the promisee
 - c) Which is determined as reasonable by a third party
 - d) Which is reasonable under the facts and circumstances of the case
- **76.** If the time is the essence of Contract and it is not performed with in specified time, then____
 - a) The Contract cannot be performed later on
 - b) The promisor can compel the promisee to accept the performance later on
 - c) The Contract becomes voidable at the option of promisee
 - d) The Contract becomes voidable at the option of promisor
- 77. Ram, Lal and Shyam jointly promise to pay Mohan Rs. 30,000. Shyam paid the whole amount to Mohan. If Ram and Lal are solvent, Sham can recover____
 - a) Rs. 50,000 from Lal
 - b) Rs. 30,000 from Ram
 - c) Rs. 20,000 from Lal
 - d) Rs. 10,000 each from Ram and Lat

- **78.** In case of reciprocal promises, which is not applicable?
 - a) They can perform simultaneously
 - b) They cannot perform simultaneously
 - c) They can be fixed by the parties to the Contract
 - d) As depending upon the nature of the Contract
- **79.** Novation means
 - a) Alteration in the terms of the Contract
 - b) Rescission of the Contract
 - c) Substitution of an existing Contract with a new one
 - d) Remission of performance of Contract
- **80.** In case of Anticipatory breach of Contract, remedies to the aggrieved party are ____
 - a) Rescind the Contract and immediately claim damages
 - b) Can wait till the due date
 - c) Either a) or b)
 - d) None of the above
- **81.** Which of the following is incorrect?
 - a) Ordinary damages are recoverable
 - b) Special damages are recoverable only if both the parties knew about them
 - c) Indirect damages are not recoverable
 - d) None of the above
- **82.** The compulsory dissolution of a firm will arise in case of
 - a) On the death of majority of partners
 - b) On the insolvency of all partners
 - c) In case of continuous losses
 - d) In case of dead lock of management
- **83.** When a new partner is admitted into the firm, the consent should be obtained by ____
 - a) All partners
 - b) Majority of partners
 - c) Partner with maximum capital contribution
 - d) With the permission of Registrar of firms
- **84.** When there are no sufficient profits to provide interest on capital, then profits are to be shared in ____
 - a) Equally
 - b) In profit sharing ratio
 - c) In capital ratio
 - d) None of the above

MASTER MINDS

- **85.** Which of the following is not effected due to Non-registration of a firm?
 - a) Suit by third party
 - b) Official receiver's right to recover the property of insolvent partner
 - c) Partner's right to suit for dissolution of firm
 - d) All of the above
- **86.** Which of the following is not applicable in relation to an agreement by minor?
 - a) An agreement by or with a minor is voidable
 - b) An agreement with a minor is void
 - c) A minor cannot ratify an agreement on attaining the age of majority
 - d) A minor can plead minority
- **87.** The partner can be expelled by
 - a) All the partners
- b) Majority of partners
- c) Active partners
- d) None of these
- **88.** Which of the following is beyond the implied authority of the partner?
 - a) Opening Bank Account in his name on behalf of firm
 - b) Purchase immovable property for the firm
 - c) Settling disputes referring to arbitration
 - d) All of the above
- **89.** Sharing of profits is not evidence
 - a) Inclusive
- b) exclusive
- c) confirmative
- d) conclusive
- **90.** On which of the following grounds, court may dissolve a firm at the suit of a partner?
 - a) A partner willfully commits breach of agreement on regular basis
 - b) where a firm constituted for a fixed term and that term is expired
 - c) Where a partner dies
 - d) When a minor is admitted in to partnership
- **91.** When a partnership is not registered, a partnership firm is _____
 - a) Deemed to be an illegal association and is allowed to carry on business
 - b) Allowed to carry on business, subject to payment of penalty
 - c) Allowed to carry on business, subject to certain disabilities
 - d) Allowed to continue the business

- **92.** Partnership arises by the way of _____ a) Statute b) Parties c) Contract d) Status
- **93.** Which of the following delivery is valid in delivery of goods?
 - a) Actual
- b) Symbolic
- c) Constructive
- d) All of the above
- 94. Which of the following is not an essential element of a Contract of sale?
 - a) Existence of essential elements of a valid Contract
 - b) Payment of price at the time of Contract
 - c) Subject matter of Contract must be goods
 - d) There should be two parties i.e seller and buyer
- **95.** In case of sale of specific goods in a deliverable state, the property in goods passes to the buyer when
 - a) Contract in entered
 - b) Payment is made by the buyer
 - c) Goods are delivered and payment is made
 - d) Goods are delivered to buyer
- **96.** When the seller delivers goods to buyer on sale on approval basis, the property in goods transfer to buyer, when
 - a) Buyer signifies his approval
 - b) Buyer does any act by adopting transaction
 - c) Buyer retains goods beyond stipulated period
 - d) All of the above
- Which of the following statements is correct in relation to ascertainment of price of goods?
 - a) Price of goods must be fixed in the Contract of sale
 - Where the parties agreed that the price of goods has to be fixed by third party, and if the third party fails to fix the price, the agreement is void
 - c) If the price is not fixed by any manner, seller is not entitled to any price
 - d) None of the above

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- **98.** The doctrine of caveat emptor is applicable where
 - a) There is no implied warranty or condition as to the quality or fitness of goods
 - b) The buyer discloses to the seller the particular purpose for which goods are required
 - c) Goods are bought by sample as well as description
 - d) The seller sells the goods by making traud and the buyer believes it
- **99.** Which of the following is not correct in relation to hire purchase?
 - a) The property in goods passes to hirer along with its possession
 - b) The hirer is deemed to be a baile till the payment of last installment
 - c) The hirer can terminate the Contract by returning the goods
 - d) The hirer cannot transfer any title
- **100.** Right of lien is lost for the seller, when
 - a) Goods are delivered to the carrier
 - b) Buyer or his agent obtains possession of goods lawfully
 - c) Seller waives his right of lien
 - d) In all the above cases



MASTER MINDS

Key - Part A - FUNDAMENTALS OF ACCOUNTING

1.	D	2.	Α	3.	G	4.	В	5.	Α
6.	D	7.	В	8.	A	9.	В	10.	В
11.	С	12.	D	13.	В	714.	Α	15.	В
16.	Α	17.	C	18.	C	⁾ 19.	В	20.	D
21.	D	22.	D	23,55	201	24.	Α	25.	Α
26.	В	27.	B ((28. 9	В	29.	В	30.	Α
31.	D	32.	A CO	33	В	34.	Α	35.	В
36.	Α	37.	A	38.	С	39.	В	40.	В
41.	С	42.	B	43.	Α	44.	D	45.	D
46.	Α	47.) A	48.	С	49.	D	50.	В
51.	Α	52.	Α	53.	В	54.	D	55.	Α
56.	В	57.	D	58.	Α	59.	С	60.	

Part B - MERCANTILE LAWS

61.	В	62.	Α	63.	С	64.	Α	65.	В
66.	Α	67.	С	68.	D	69.	В	70.	С
71.	В	72.	Α	73.	С	74.	В	75.	D
76.	С	77.	D	78.	В	79.	С	80.	С
81.	D	82.	В	83.	Α	84.	С	85.	D
86.	Α	87.	В	88.	D	89.	D	90.	Α
91.	С	92.	С	93.	D	94.	В	95.	Α
96.	D	97.	В	98.	A	99	Α	100.	D
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CA - CPT - June 2014 Question Paper (Based on Memory)

2 nd Session	Marks: 100 Marks	Time: 2 hrs.

	<u>Part A – General</u>	Ec	conomics			
1.	Which statement is true about law of demand a) Price rises; Demand rises b) Price falls; Demand falls c) Price falls; Demand rises d) Income falls; Demand rises	3.7	A demand curve a) E ₀ =0 b) Marginal Cost Cost a) Variable	E _p =1 changes	c) E _p <1	d) E _p >1
2.	Which of the following is not a determinant of demand a) Income of the consumers b) Price of related goods c) Quantity Supplied of a commodity d) Consumer's Taste & Preferences	9.	A firm produce average total cost of Rs.500. variable cost in a) Rs.300 b)	es 10 uni cost of R . Find out n total cos	d) Average ts of cons.200 and component.	nmodity at and with a fixed ent of average
3.	Generally when income of a consumer increases he goes for superior goods, leading to fall in demand for inferior goods. It means income elasticity of demand is a) Less than one b) Negative c) Zero d) Unitary	10.	Average total produces 10 up the output is 1 is	cost to fi nits of ou 11 units. T	irm is Rs tput and	. 600 when it Rs. 640 when
4.	a) A Free gift of nature b) Its supply is fixed		The demand cu a) Determinate c) Circular Selling outlay the following n	e is an esse	b) Indeted) Vertication	rminate al
5.	An entrepreneur undertakes which of the following functions a) Initiating a business and resource coordination b) Risk or uncertainity bearing c) Innovation d) All of the following	3 7 13.	a) Monopolistic b) Perfect Com c) Monopoly d) Pure Compe Kinky demand market situation a) Pure Oligopo	c Compet npetition etition d curve on known	ition model	explains the
6.	With a view to increase his production Hari Haran a manufacturer of shoes, increases all the factors of production in his unit by 100%. But at the end of year he finds that instead of an increase of 100%, his production has increased by only 80%. Which law of returns to scale is operating in this case a) Increasing returns to scale b) Decreasing returns to scale c) Constant returns to scale d) None of the above	14.	b) Collusive olig c) Differentiate d) Price rigidity The distinction Industry vanis market condition a) Monopoly b) Perfect com c) Monopolistic d) Imperfect co	ed Oligopo y n betwee shes in w ion petition c competi	n a sing hich of	

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15. For price discrimination to be successful, the elasticity of demand for the commodity in the		A firm will close dov s less than	wn in the short	period, if AR
two markets, should be: a) Same b) different	, 6	a) AVC b) AC	c) MC	d) None
c) Constant d) Zero		The basic reason Economy as under o	_	
16. Abnormal profits exists in the long run only under a) Monopoly b) Perfect competition c) Monopolistic competition		a) Wide spread of p b) High growth of p c) High income ineq d) All of these	opulation Jualities	
d) Oligopoly		Tourism is an the ex	kample of	
My (C)	ā	a) Primary Sector	b) Seconda	ary Sector
17. One of the essential conditions of Perfect competition is		c) Tertiary Sector	d) None of	
a) Product differentiation		has highest Lit	•	
b) Many sellers and few buyers 💢		a) U.P	b) Rajastha	
 c) Only one price for identical goods at any one time 		c) Kerala	d) Haryana	
d) Multiplicity of prices for identical products		Which state has the	_	
at any one time		a) Uttar Pradesh c) Tamilnadu	<mark>b)</mark> Mahara d) Rajastha	
18. Production Possibilities curve is also known as		n rural areas i		nature of
a) Transformation curve		unemployment is _		
b) Demand Curve		a) Disguised Unemp	-	
c) Supply Curve		o) Seasonal Unemp	loyment	
d) Indifference Curve		c) Both a) and b) d) Voluntary Unemp	ployment	
19. Who has defined Economics as "Science which deals with wealth"		Which of the follo		
a) J.B.Say b) Adam Smith		scheme is presently	•	
c) Canon d) A.C.Pigou	S 1	a) Mahatma Ga Employment Guara o) Ajeevika		nal Rural
20. Which of the following is not feature of capitalistic economy?a) Right to private property		c) Swarn Jayanthi Sl d) All of these	hahari Rojgar Yo	ojana
b) Restriction on consumer's right to choose c) Profit motive	29. [etroleum, Oil constitutes around	and Lubrica	, ,
d) Freedom of enterprise	/	oill a) 32	c) 37	d) 39
21. The term mixed economy denotes			_	
a) Co-existence of consumer and producer's		Which of the follow	•	
goods industries in the economy		of Micro enterprise	_	
b) Co existence of private & public sectors in the economy			•	levelopment
c) Co existence of urban & rural sectors in the		(MSMED) Act 2006? a) Upto Rs. 20 lakh i		
-,		a, opto no. 20 lanii l		

d) Co existence of large & small industries

sectors in the economy

a) Upto Rs. 20 lakh investmentb) Upto Rs. 25 lakh investment

c) Upto Rs. 30 lakh investment

d) Upto Rs. 35 lakh investment

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31.	Plant load factor, a measure of operational efficiency of a thermal plant varies across the regions in India. In which of the following regions it has been lowest in the year 2012-13.	40.	Which of the following is not a quantitative method of credit control a) Bank Rate policy b) Open market operations
	a) Eastern b) Western c) Central d) Southern	5	c) The Repo Rate d) Consumer credit regulation
32.	Agency for which of the following activities relating to food management in the country? a) Procurement b) Distribution	41 .	Traditionally money has been defined on the basis of its functional aspects. Which one of the following falls under this category a) Medium of exchange b) Measure of value
	c) Storage d) All of the above	9)	c) A Store of value d) all of the above
33.	The annual growth rate of industrial sector has remained at % over 11 plan period a) 8.2 b) 7.4 c) 8.9 d) 6.8	42.	Stagflation is a) Inflation with recession b) Inflation with growth c) Deflation with growth
34.	Since adoption of economic liberalisation the share of agriculture in India's GDP is		d) Deflation followed with inflation
	a) Constant	43.	Which of the following measures can be used for curbing inflation
35.	R.B.I Nationalised in a) 1949 b) 1969 c) 1935 d) 1991		a) Monetary measuresb) Fiscal measuresc) Investment Controls
36.	Which of the following is not the function of		d) All of these
	R.B.I a) Banker's Bank b) Issue of currency. c) Regulation of Foreign Trade d) Custodian of Forex Reserves	44.	Trend of continuous rising prices of factors of production is known as a) Demand pull inflation b) Cost push inflation c) Stagflation
37.	Which one of the following statement defines		d) Hyperinflation
	the term Reverse Repo Rate? a) The Rate at which commercial banks borrow money from RBI b) The Rate at which RBI borrows from other banks	45.	Which of the following was not immediate cause of 1991 economic crisis a) Rapid growth of population b) Severe inflation
	c) The Rate at which commercial banks borrow from each other d) None of these) 46.	c) Expanding Fiscal deficit d) Rising current account deficit Direct taxes being progressive in nature, it is
38.	Monetary policy in India is regulated by a) Ministry of finance c) Planning Commission	9	help to a) Reduce inequality b) Reduce poverty c) Reduce price
39.	Which of the following bank enforces the provisions of foreign exchange management act in India?	47.	d) Reduce price In 2003 was passed to reduce the Gross

act in India?

c) ICICI

a) Central Bank of India

b) State Bank of India

Fiscal fiscal deficit by 0.5% of GDP in each

b) FERA

d) FEPA

financial year.

a) FRBM Act

c) FEMA

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- 48. Adverse balance of payments can be corrected through
 - a) Devaluation of currency
 - b) Import Substitution
 - c) Vigorous exports
 - d) All of these
- **49.** means integrating the global economy with the world economy
 - a) Globalisation
- b) Privalisation
- c) Disinvestment
- d) Liberalisation
- 50. As a consequence of economic reforms, the MRTP Act 1969 was replaced by competition Act in year
 - a) 2001
- b) 2002
- c) 2003
- d) 2004

Part B - Quantitative Aptitude

- $X = log_{24} 12; y = log_{36} 24; z = log_{48} 36$ then xvz+1=?
 - a) 2xy
- b) 2zx
- c) 2yz
- d) 2
- **52.** If $x^2 + y^2 = 7xy$ then $\log \frac{1}{2}(x+y) =$

 - a) $\log x + \log y$ b) $\frac{1}{2} (\log x + \log y)$
 - c) $\frac{1}{3}(\log x + \log y)$ d) $\frac{1}{3}(\log x \cdot \log y)$
- **53.** If $(25)^{150} = (25x)^{50}$ then the value of x will be
 - a) 5^3 b) 5^4 c) 5^2

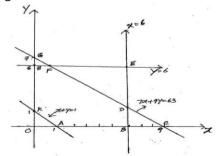
54. The value of

$$\left(\frac{y^a}{y^b}\right)^{a^2+ab+b^2} \cdot \left(\frac{y^b}{y^c}\right)^{b^2+bc+c^2} \cdot \left(\frac{y^c}{y^a}\right)^{c^2+ca+a^2} :$$

- d) None
- 55. In a class of 50 students 35 opted for Maths, 37 opted for commerce. The number of such students who opted for both maths and commerce is
 - a) 13
- b) 15
- c) 22
- **56.** The range of the relation {(1,0) (2,0) (3,0) (4,0) (0,0)} is
 - a) {1,2,3,4,0}
- c) {1,2,3,4}
- d) None

- **57.** If $A=\{1,2,3\}$ and $B=\{4,6,7\}$ then the relation $R=\{(2,4)(3,6)\}$ is
 - a) A function from A to B
 - b) A function from B to A
 - c) Both (a) and (b)
- d) Not a function
- **58.** The value of $1^3 + 2^3 + 3^3 + \dots + m^3$ is equal to

- sum **59.** The infinite GP $1 + \frac{1}{3} + \frac{1}{9} + \frac{1}{27} + \dots \infty$ is equal to
 - a) 1.95 b) 1.5
- c) 1.75
- 60. The sum of m terms of the series is 1+11+111+...... is equal to
 - a) $\frac{1}{81} \left[10^{m+1} 9m 10 \right]$
 - b) $\frac{1}{27} \left[10^{m+1} 9m 10 \right]$
 - c) $\left[10^{m+1} 9m 10\right]$
- d) None of these
- 61. The distance from the origin to the point of intersection of the two straight lines 3x-2y=6 and 3x+2y=18 is
- a) 2 units b) 3 units c) 4 units d) 5 units
- **62.** The lines 3x-4y+5=0, 7x-8y+5=0 and 4x+5y-145=0 are
 - a) Concurrent
- b) Parallel
- c) Not concurrent
- d) None of these
- graph of linear $7x+9y \le 63$; $x+y \ge 1$; $0 \le x \le 6$ and $0 \le y \le 6$ has been given below



- a) BCDB and DEFD
- b) Unbounded
- c) HFGH
- d) ABDFHKA

- **64.** The roots of equation $y^3 + y^2 y 1 = 0$ are
- b) -1.-1.1 c) 1.1.1
- **65.** Lt $\frac{1^2 + 2^2 + 3^2 + \dots + x^2}{x^3} =$
- b) ∞ c) $-\infty$
- d) None
- **66.** If $y = a.e^{nx} + b.e^{-nx}$ then $\frac{d^2y}{dx^2}$ is equal to

- **67.** $\int_{0}^{5} \frac{x^2}{x^2 + (5-x)^2} dx$ is equal to
- b) 5/2
- c) 1
- **68.** If 6 times the no. of permutations of n items taken 3 at a time is equal to 7 times the no. of permutations of (n-1) items taken 3 at a time then the value of n will be
 - a) 7
- b) 9
- c) 13
- d) 21
- **69.** If $1000_{C_{08}} = 999_{C_{07}} + X_{C_{901}}$ then the value of x will be
 - a) 999
- b) 998
- c) 997
- d) None
- 70. If P is 25% less than Q and R is 20% higher than Q the Ratio of R and Q
 - a) 5:8
- b) 8:5
- c) 5:3
- d) 3:5
- 71. A person has assets worth Rs.1,48,200. He wish to divide it amongst his wife, son and daughter in the ratio 3:2:1 respectively. From this assets the share of his son will be
 - a) Rs.74,100
- b) Rs.37,050
- c) Rs.49,400
- d) Rs.24,700
- 72. If a sum triples in 15 yrs at Simple rate of interest then the rate of interest per annum will be
 - a) 13.0%
- c) 13.5%
- 73. The Partners A & B together lent Rs, 3903 at 4% p.a interest compounded annually. After a span of 7 years, A gets the same amount as B gets after 9 years. The share of A in the sum of Rs.3903/- would have been
 - a) Rs.1875
- b) Rs.2280
- c) Rs.2028
- d) Rs.2820

- **74.** If x: y = 2:3 then (5x+2y): (3x-y) =
 - a) 19:3
- b) 16:3

- 75. How much amount is required to be invested every year as to accumulate Rs. 6,00,000 at the end of 10th year, if interest is compounded annual at 10% rate of interest?
 - [Given: $(1.1)^{10} = 2.59374$]
 - a) Rs.37,467
- b) Rs.37,476
- Rs.37,647
- d) Rs.37,674
- **76.** The mean of the following data is 6. Find the

x:	2	4	6	10	P+5
Y:	3	2	3	1	2
	•	•	•	•	•

- a) 4
- b) 6
- c) 8
- d) 7
- **77.** Which of the following statement is true?
 - a) Median is based on all observations
 - b) The Mode is the mid value
 - c) The Median is the 2nd Quartile
 - d) The Mode is the 5th decile
- 78. The formula for range of middle 50% items of a series is
 - a) $Q_3 Q_1$
- b) $Q_3 Q_7$
- c) $Q_2 Q_1$
- d) $\frac{Q_3 Q_1}{2}$
- 79. What will be the probable value of mean deviation? when $Q_3 = 40$ and $Q_1 = 15$
 - a) 17.50
- b) 18.75
- c) 15.00
- d) None of the above
- **80.** When each individual gets the exactly opposite rank the two judges, then the rank correlation will be ____

- 81. The equations two lines of regression for x & y are 5x = 22 + y and 64x = 24 + 45y, then the value of regression coefficient of y on x will be
 - a) 5

- b) $\frac{1}{5}$ c) $\frac{64}{45}$ d) $\frac{45}{64}$
- 82. Two regression lines for a bivariate data are 2x-5y+6=0 and 5x-4y+3=0. Then the coefficient correlation shall be
 - a) $\frac{-2\sqrt{2}}{5}$ b) $\frac{2}{5}$ c) $\frac{+2\sqrt{2}}{5}$ d) $\frac{\sqrt{2}}{5}$

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- 83. If the mean of two variables x & y are 3 and 1 respectively. Then the equation of two regression lines are
 - a) 5x+7y-22=0 & 6x+2y-20=0
 - b) 5x+7y-22=0 & 6x+2y+20=0
 - c) 5x+7y+22=0 & 6x+2y-20=0
 - d) 5x+7y+22=0 & 6x+2y+20=0
- 84. Circular test is satisfied by which number?
 - a) Laspayere's
- b) Paasahe's
- c) Fisher's
- d) None of the above
- 85. Fisher's Index number is and Paasehe's Index numbers
 - a) A.M
- b) G.M
- c) H.M
- d) None
- **86.** Which of the following statement is true?
 - a) Paasche's index number is based on base year quantity
 - b) Fisher's index satisfies the circular test
 - c) Arithmetic mean is the most appropriate average for constructing the index number
 - d) Splicing means constructing one continuous series from two different indices on the basis of common base
- 87. Monthly salary of on employee was Rs.10,000 in the year 2000 and it was increase to Rs.20,000 in the year 2013 while the consumer price index number is 240 in year 2013 with the base year 2000, what should be his salary in comparison of consumer price index in the year 2013?
 - a) 2,000
- b) 16,000
- c) 24,000
- d) None
- 88. The following data related to the marks of group of students

	\(\V/\\V
Marks	No. of students
More than 70%	
More than 60%	18 (5)
More than 50%	40
More than 40%	60
More than 30%	75
More than 20%	100

How many students have got marks less than 50%?

- a) 60
- b) 82
- d) 53

- 89. To draw Histogram the frequency distribution should be
 - a) Inclusive type
 - b) Exclusive type
 - c) Inclusive and Exclusive type
 - d) None of the above
- 90. "The less than Ogive" is a:
 - a) U shaped curve
- b) J shaped curve
- c) S shaped curve
- d) Bell shaped curve
- 91. There were 200 employees in an office in which 150 were married. Total male employees were 160 out of which 120 were married. What was the number of female unmarried employees?
 - a) 30
- b) 10
- c) 40
- d) 50
- **92.** For any two events A_1 , A_2 let $P(A_1) = \frac{2}{3}$,

$$P(A_2) = \frac{3}{8}$$
, $P(A_1 \cap A_2) = \frac{1}{4}$ then A_1, A_2 are

- a) Mutually Exclusive but not independent events
- b) Mutually Exclusive and independent events
- c) Independent but not Mutually Exclusive
- d) None
- 93. If a pair of dice is thrown what is the probability of occurring neither 7 nor 11?

- a) $\frac{1}{6}$ b) $\frac{1}{8}$ c) $\frac{2}{9}$ d) $\frac{7}{9}$
- 94. An urn contains 2 red and 1 green balls, another urn contains 2 red and 2 green balls. An urn was selected at random and then a ball was drawn from it. If it was found to be red then the probability that it has been drawn from first urn is

- $\frac{4}{7}$ b) $\frac{3}{7}$ c) $\frac{2}{3}$ d) $\frac{7}{12}$
- 95. If a variate X has, Mean > variance, then its distribution will be
 - a) Binomial
- b) Poisson
- c) Normal
- d) t-distribution
- 96. Mean & variance of a binomial variate are 4 and $\frac{4}{3}$ respectively then $P(x \ge 1)$ will be
 - a) $\frac{728}{729}$ b) $\frac{1}{729}$ c) $\frac{723}{729}$ d) None

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97. 5000 students were appeared in an examination. The mean of marks was 39.5 with standard deviation 12.5 marks. Assuming the distribution to be normal, find the number of students recorded more than 60% marks.

[Given when Z = 1.64 area of normal curve = 0.4494]

a) 1000

b) 505

c) 252

d) 2227

98. Method used to test the human blood is called in statistical terminology

a) Census investigation

b) Blood investigation

c) Sample investigation

d) None

99. A parameter may be defined as a characteristic of a population based on

a) Sample units

b) All the units

c) Few units

d) Any of the above

100. If it is known that the 95% LCL and UCL to population mean are 48.04 and 51.96 respectively. If the sample size is 100, what will be the value of population SD?

a) 8

b) 10

c) 12

d) 12.5



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Key - Part A - GENERAL ECONOMICS

1.	С	2.	С	3.	A	4.	В	5.	С
6.	D	7.	В	8.	SA.	9.	C	10.	D
11.	В	12.	Α	13.	Ŭ D	14.	В	15.	Α
16.	Α	17.	С	18.	⊘ A	(1 <u>9</u>)	Α	20.	Α
21.	В	22.	В	23.	D	24.	С	25.	С
26.	В	27.	C	28.		29.	В	30.	Α
31.	D	32.	SB.	33.	(SOC	34.	В	35.	Α
36.	С	37.	B B	38,	В	39.	D	40.	D
41.	D	42.	A	43.	D	44.	В	45.	Α
46.	Α	47.	Α 🤇	48 .	D	49.	Α	50.	В

Part B - QUANTITATIVE APTITUDE

51.	С	52.	В	53.	В	54.	С	55.	С
56.	В	57.	D	58.	С	59.	В	60.	Α
61.	D	62.	Α	63.	D	64.	В	65.	Α
66.	Α	67.	В	68.	D	69.	Α	70.	В
71.	В	72.	С	73.	В	74.	С	75.	С
76.	D	77.	С	78.	Α	79.	С	80.	Α
81.	С	82.	С	83.	Α	84.	D	85.	В
86.	D	87.	С	88.	В	89.	В	90.	Α
91.	В	92.	С	93.	D	94.	Α	95.	Α
96.	Α	97.	С	98.	С	99.	В	100.	В

