

7. Match:

List I (Companies Act)

- a. Section 43A
- b. Section 108
- c. Section 149(2A)
- d. Section 165

List II

- 1) Private company to become deemed public co. in certain cases
- 2) Transfer of shares not to be registered except on production of instrument
- 3) Restriction on commencement of business in respect of ancillary objects
- 4) Statutory meeting and statutory report.

Codes:

- a b c d
- 1) 1 2 3 4
 - 3) 4 3 2 1

- a b c d
- 2) 4 3 1 2
 - 4) 3 4 2 1

8. Which one of the following is not from the point of view of public interest and function?

- 1) Private company
- 2) Public company
- 3) Government company
- 4) Statutory company

9. Which one of the following is not a characteristic of the company?

- 1) Legal personality
- 2) Unlimited liability
- 3) Perpetual succession
- 4) Common Seal

10. Identify which one of the following document is related to the internal management.

- 1) Memorandum of Association
- 2) Articles of Association
- 3) List of Directors
- 4) Statutory Declaration

11. Given below are two statements, one labelled as Assertion (A) and the other labelled as Reason (R)

Assertion (A): Formation of a company requires that two documents namely Memorandum of Association and Articles of Association to be filed with Registrar of company.

Reason (R): A company X was registered with Registrar without filing Memorandum of Association and the company commenced its business

In the context of the above two statements which one of the following is correct?

- 1) Both (A) and (R) are true and (R) is the correct explanation of (A)
- 2) Both (A) and (R) are true but (R) is not a correct explanation of (A)
- 3) (A) is true but (R) is false
- 4) (A) is false but (R) is true

12. Which one of the following is not the contents of Memorandum of Association?

- 1) Name clause
- 2) Situation clause
- 3) Object clause
- 4) Average clause

13. Match List I with List II:

List I

- a. Name clause
- b. Restriction on transfer of share
- c. Certificate of commencement of business
- d. Prospectus

a b c d

1) 1 2 3 4

3) 2 1 4 3

List II

- 1) Private company
- 2) Memorandum of Association
- 3) Invitation to public
- 4) Public company

a b c d

2) 4 3 2 1

4) 2 3 4 1

14. Identify which one of the following is the function of a promoters of a company?

- 1) Management of the company
- 2) Cost control
- 3) Promotion of business idea
- 4) Budgeting

15. Which one of the following is not the object of issuing the prospectus?

- 1) To attract investors
- 2) To enable investors to make a decision as to purchase of share or debenture
- 3) To secure that the directors of the company accept the responsibility for statement in the prospectus
- 4) To plan and formulate policy

16. Match the following terms with appropriate concepts

List I

- a. Disclosure of risk factor
- b. Misstatements in prospectus
- c. Prospectus
- d. Underwriter

List II

- 1) Fraud
- 2) SEBI guidelines
- 3) 5% on the issue price of shares
- 4) Invitation of deposits from public

Codes:

a b c d

1) 2 1 4 3

3) 4 1 2 3

a b c d

2) 3 4 1 2

4) 3 2 4 1

17. **Assertion (A):** The agenda helps systematic transaction of business at the meeting without omission of any item of importance.

Reason (R): The routine matters in the agenda are put first in order and contentious matters later.

- 1) Both (A) and (R) are true and (R) is the correct explanation of (A)
- 2) Both (A) and (R) are true but (R) is not a correct explanation of (A)
- 3) (A) is true but (R) is false
- 4) (A) is false but (R) is true

18. **Assertion (A):** Securities premium amount can be refunded in cash to equity shareholders.
Reasons (R): Securities premium is usually collected when the market price of the shares is higher than the face value of the share.
- 1) Both (A) and (R) are true and (R) is the correct explanation of (A)
 - 2) Both (A) and (R) are true but (R) is not a correct explanation of (A)
 - 3) (A) is true but (R) is false
 - 4) (A) is false but (R) is true
19. If a company is wound up, the following debts have to be paid.
- | | |
|----------------------|------------------------|
| a. Bank loan | b. Preference capital |
| c. Debenture holders | d. Equity shareholders |
- What is the order of payment?
- 1) a, b, c, d
 - 2) d, a, c, b
 - 3) a, c, b, d
 - 4) c, b, a, d
20. A person dealing with a company has a right to assume that internal requirements prescribed have been observed. This rule is laid in
- 1) doctrine of constructive notice
 - 2) doctrine of indoor management
 - 3) doctrine of ultravires
 - 4) all of these
21. Who among the following has no right to speak at the AGM?
- 1) Chairman of the company
 - 2) Whole-time director of the Company
 - 3) Proxy holder
 - 4) None of the above
22. Statutory meeting is held
- 1) Only once in the life time of the company
 - 2) every year within six months of the end of company's financial year
 - 3) every year at the discretion of the Board of Directors
 - 4) Within three months of deposit requisition by shareholders representing 10% of voting rights
23. Match the following.
- | List I | List II |
|---------------------------|---------------------------------------|
| a. Blank transfer | 1) For issuing fully paid shares |
| b. Transmission of shares | 2) Forfeiture of shares |
| c. Securities premium | 3) Letter of probate |
| d. Calls in arrears | 4) Transferee's address not disclosed |
- Codes:**
- | | | | | | | | |
|------|---|---|---|------|---|---|---|
| a | b | c | d | a | b | c | d |
| 1) 4 | 3 | 1 | 2 | 2) 3 | 1 | 2 | 4 |
| 3) 1 | 3 | 4 | 2 | 4) 2 | 4 | 1 | 3 |

24. Match List I with List II and select your answer using the codes given below.

List I

- a. Debentures
- b. Share transfer
- c. Agenda
- d. Winding up

List II

- 1) Programmes to be discussed in the meeting
- 2) Process by which the assets of the company are realised
- 3) Acknowledgement for company debt
- 4) Voluntary action

Codes:

- | | | | | | | | |
|------|---|---|---|------|---|---|---|
| a | b | c | d | a | b | c | d |
| 1) 4 | 2 | 1 | 3 | 2) 3 | 2 | 4 | 1 |
| 3) 3 | 4 | 1 | 2 | 4) 2 | 3 | 4 | 1 |

25. Consider the statements:

- I. Minimum issued equity capital is Rs. 5 crores for listing of shares on stock exchange for new companies.
- II. Minimum market capitalization is Rs. 10 crores for listing of shares
- III. Minimum book value of assets of new company for listing of shares is Rs. 25 crores
- IV. Minimum issued equity capital is Rs. 10 crores for list of share are stock exchange for existing company.

- 1) I is correct
- 2) I and II are correct
- 3) I, II and III are correct
- 4) None is correct

26. A share certificate is certificate issued to the members, by the company, under it is common seal, specifying the number of shares held by him and the amount paid on each share.

- 1) Statement is true
- 2) Statement is false
- 3) Statement is vague
- 4) None of these

27. Which one of the following is correctly matched?

- 1) Statutory meeting - To be held once in a year
- 2) Share allotment - Rejection of shares
- 3) Share forfeiture - Loss of the company
- 4) Redeemable debenture - Amounts are repayable within a stipulated period

28. Unsecured creditors are shown in the statement of affair under

- 1) List D
- 2) List E
- 3) List B
- 4) List F

29. Match List I with List II and select your answer using codes given below.

List I

- a. Share warrant
- b. Extraordinary general meeting
- c. Debentures
- d. Director

List II

- 1) Sec.2 (2)
- 2) Sec.2(13)
- 3) Sec. 114
- 4) Sec. 169

Codes:

- | | | | | | | | |
|------|---|---|---|------|---|---|---|
| a | b | c | d | a | b | c | d |
| 1) 1 | 2 | 3 | 4 | 2) 4 | 3 | 2 | 1 |
| 3) 1 | 2 | 4 | 3 | 4) 3 | 4 | 1 | 2 |

30. Consider the statements:

- I. Transmission of shares are the action of operation of law.
- II. Transmission of shares have no consideration
- III. Transmission of shares come to effect on death, insolvency and lunacy alone.
- IV. Transmission of shares require no stamp duty.

- 1) I alone is correct
- 2) I and II are correct
- 3) I, II and III are correct
- 4) All are correct

31. Which one of the following is correctly matched?

- 1) Trade - Manufacturing
- 2) Commerce - Company only
- 3) Business - Trade, Industry and commerce
- 4) Industry - Buying and selling

32. What is the organisation set up following GATT?

- 1) WTO
- 2) World Bank
- 3) IMF
- 4) ADB

33. The concept of trusteeship was introduced by

- 1) Mahatma Gandhi
- 2) Milton Friedman
- 3) Peter Drucker
- 4) Frederic Taylor

34. The Indian stock market regulator is

- 1) RBI
- 2) BSE
- 3) NSE
- 4) SEBI

35. Which one of the following is correctly matched?

- 1) FERA - 1972
- 2) SEBI Act - 1992
- 3) Wealth Tax Act - 1952
- 4) Gift Tax Act - 1962

36. Manufacturing a product similar to a patented product through a different process can be done under

- 1) Product patent
- 2) Process Patent
- 3) Trade Mark
- 4) Copy right

37. Which one of the following statements regarding social responsibility is correct?

- 1) Rendering service to the society
- 2) Obligation of an organisation to protect and enhance society
- 3) Fulfilling the needs and wants of common people
- 4) Supply of goods and services to consumers

38. Which one of the following is not the area of social responsibility

- 1) Ecology and environmental quality
- 2) Consumerism
- 3) Labour relations
- 4) Reconciliation of management rules and functions

39. The people in the organisation is influenced by

- A. Customs
- B. Traditions
- C. Beliefs
- D. Values inculcated by society

Choose the correct answer from the codes given below:

- 1) A, B and C
- 2) A, C and D
- 3) A, B and D
- 4) A, B, C and D

40. Match List I with List II

List I

- a. National income
- b. Savings deficit
- c. Investment
- d. Government activities

List II

- 1) Business savings
- 2) Federal surplus
- 3) Gross national product
- 4) Industry investment

Codes:

- | | | | | | | | |
|------|---|---|---|------|---|---|---|
| a | b | c | d | a | b | c | d |
| 1) 1 | 2 | 3 | 4 | 2) 3 | 1 | 4 | 2 |
| 3) 1 | 3 | 4 | 2 | 4) 2 | 3 | 4 | 1 |

41. Political - legal dimension is important to the management of business because

- I. It imposes certain legal constraints on the business organisation
- II. It establishes a market atmosphere that may be pro business or anti business
- III. It has potential to provide stability needed for long term business planning
- IV. It is an open system which have continuous interface with external environment

Of these statements:

- 1) I alone is correct
- 2) I and II are correct
- 3) I, II and III are correct
- 4) IV alone is correct

42. Match List I with List II:

List I

- a. Economic dimension
- b. Social-cultural dimensions
- c. Political-Legal dimensions
- d. Technological dimensions

List II

- 1) Government law and rules
- 2) Finance
- 3) Production processes
- 4) Traditions

Codes:

- | | | | | | | | |
|------|---|---|---|------|---|---|---|
| a | b | c | d | a | b | c | d |
| 1) 1 | 2 | 3 | 4 | 2) 2 | 3 | 4 | 1 |
| 3) 2 | 4 | 1 | 3 | 4) 4 | 2 | 3 | 1 |

43. Match List I with List II

List I

- a. Wealth maximisation
- b. Labour relations
- c. Getting the work done
- d. Gross domestic product

List II

- 1) National income
- 2) Business objectives
- 3) Social responsibility
- 4) Management

Codes:

- a b c d
- 1) 1 2 3 4
 - 3) 3 2 1 4

- a b c d
- 2) 2 3 4 1
 - 4) 4 1 2 3

44. Harmonious relations in every sphere of industrial activity is prerequisite one business

- A. It leads to industrial peace and tranquility
- B. It minimises grievances and complaints
- C. It increases industrial efficiency
- D. It develops a committed and contented labour force

Choose the correct answer from the codes given below.

- 1) A, B and C
- 2) A, C and D
- 3) A, B and D
- 4) A, B, C and D

45. Laissez faire policy refers to

- 1) the policy of government control
- 2) the policy of free trade
- 3) the policy of price regulation
- 4) none of the above

46. Organisation chart is not presented in one of the following forms

- 1) Diagonal
- 2) Top-down
- 3) Left to write
- 4) Circular

47. Achievement test is also known as

- 1) Attitude test
- 2) Aptitude test
- 3) Personality test
- 4) Performance test

48. According to Maslow's need hierarchy theory, which of the following sequence is correct?

- 1) Physiological safety, social, esteem, self-actualisation
- 2) Physiological, social, safety, esteem, self-actualisation
- 3) Physiological, social, security, esteem, self-actualisation
- 4) Psychological, safety, social, esteem, self-actualisation

49. Frederick Taylor introduced

- 1) Scientific management
- 2) Principles of management
- 3) Administrative management
- 4) Professional management

50. Order giving is one of the important elements of

- 1) Planning
- 2) Organisation
- 3) Direction
- 4) Control

51. Degree of decentralisation indicates
- 1) degree of delegation of authority
 - 2) degree of power
 - 3) degree of responsibility
 - 4) degree of accountability
52. The concept of Management by Objectives was introduced by
- 1) Peter Drucker
 - 2) Henry Fayol
 - 3) F.W. Taylor
 - 4) Elton Mayo
53. Which one of the following is a single-use plan?
- 1) Procedure
 - 2) Policy
 - 3) Rule
 - 4) Budget
54. The importer cannot take delivery of goods unless he produces the
- 1) Bill of Sight
 - 2) Bill of Lading
 - 3) Shipping Bill
 - 4) Certificate of Origin
55. Which of the following principles of management explain that each group of activities with the same objectives must have one head and one plan
- 1) Scalar Chain
 - 2) Unity of Command
 - 3) Unity of Direction
 - 4) Parity of Authority and Responsibility
56. Rules and procedures dominates in
- 1) Formal organisation
 - 2) Informal organisation
 - 3) Functional organisation
 - 4) Project organisation
57. The general statement or understanding the guide in planning and decision making is called
- 1) Policy
 - 2) Procedure
 - 3) Rule
 - 4) System
58. **Assertion (A):** Management by exception is not a control technique.
Reason (R): The principles of management by exception was first profounded by F.W. Taylor.
- 1) Both (A) and (R) are true and (R) is the correct explanation of (A)
 - 2) Both (A) and (R) are true but (R) is not a correct explanation of (A)
 - 3) (A) is true but (R) is false
 - 4) (A) is false but (R) is true
59. Which one of the following statement is correct?
- 1) Planning and controlling are essentially one and the same
 - 2) Controlling is a part of the planning process
 - 3) Controlling is a substitute for planning
 - 4) A control process is meaningless without pre-set goals
60. is the orderly arrangement of group efforts to provide unity of action in the pursuit of a common goal.
- 1) Co-ordination
 - 2) Directing
 - 3) Motivation
 - 4) Leadership

61. Of the following, the statement that best expresses the basic idea behind the marketing concept is
- 1) produce the best possible product
 - 2) produce the cheapest possible product
 - 3) try to reduce the cost of marketing
 - 4) keep the consumer foremost in mind
62. The strongest deterrent of demand is
- 1) Supply
 - 2) Distribution
 - 3) Price
 - 4) Promotion
63. The price of a product must be relevant to the
- 1) utility or satisfaction it delivers to buyers
 - 2) amount of profit the sellers can obtain
 - 3) availability of substitutes
 - 4) availability of retail markets
64. The simplest pricing method is
- 1) value based pricing
 - 2) cost based pricing
 - 3) competition based pricing
 - 4) penetration pricing
65. Producers of convenience products and common raw materials typically seek
- 1) extensive distribution channel
 - 2) exclusive distribution channel
 - 3) intensive distribution channel
 - 4) selective distribution channel
66. **Assertion (A):** Advertising involves impersonal communication and persuasion.
Reason (R): Money spent on advertising is investment and not a waste.
- 1) Both (A) and (R) are true and (R) is the correct explanation of (A)
 - 2) Both (A) and (R) are true but (R) is not the correct explanation of (A)
 - 3) (A) is true but (R) is false
 - 4) (A) is false but (R) is true
67. Changing the product to meet local conditions or wants is
- 1) product extension
 - 2) product invention
 - 3) product promotion
 - 4) product adaptation
68. The most suitable form of direct exporting by small manufacturers is
- 1) Export department
 - 2) Export company
 - 3) Combination of export managers
 - 4) Joint marketing groups
69. The simplest and the least expensive form of organisation in foreign markets is
- 1) Exclusive agent
 - 2) Joint venture
 - 3) Licensing arrangement
 - 4) Establishment of branch
70. Export duty is borne by the importer in this mode
- 1) FOB
 - 2) CIF
 - 3) FAS
 - 4) CAF

71. Choose the correct answer:

Product planning becomes a continuous process because of the dynamic nature of

- 1) middlemen 2) manufacturer 3) Consumers 4) none of the above

72. Which one of the following statement regarding penetration pricing is correct?

- 1) High price in the market 2) Low price in the market
3) Medium price in the market 4) None of the above

73. Which one of the following statement regarding the elimination of product by the marketer is correct?

- 1) The retailer refuses to sell 2) The product does not move in the market
3) The company earns more profit 4) None of the above

74. Indicate the correct answer:

The main objective of advertising is to

- 1) pass information to consumers 2) pass information to dealer
3) reduce the cost of product 4) none of the above

75. Which one of the following is used to identify the manufacturer's goods or services and distinguish them from others?

- 1) Trade Mark 2) Branding
3) Advertisement 4) None of the above

76. Which one of the following is standardisation agencies?

- 1) Indian Institute of Technology (IIT) 2) Indian Institute of Science (IIS)
3) Indian Standard Institute (ISI) 4) Industrial Training Institute (ITI)

77. Match the following.

List I

- a. House rent allowance
b. Salary income
c. Collection charges on interest on securities
d. Best judgement assessment

List II

- 1) is taxable income
2) a deduction from income
3) a step taken by tax authorities
4) partly taxable allowance

Codes:

a b c d

- 1) 4 1 2 3
3) 2 4 1 3

a b c d

- 2) 3 2 1 4
4) 4 3 2 1

78. Assessment is done by the

- 1) Assessing officer 2) Commissioner of IT
3) Deputy Commissioner (Appeal) 4) Central Board of Direct Taxes

79. Proceeds of benefit received by a cricket player are

- 1) professional income 2) a casual income
3) an exempted income 4) business income

80. Under the Income Tax Act the incidence of taxation depends on
- 1) the citizenship of the tax payer
 - 2) the age of the tax payer
 - 3) the residential status of the tax payer
 - 4) all the above

81. Gratuity received by a government employee is
- 1) fully taxable
 - 2) fully exempted
 - 3) exempted upto ₹ 3,00,000
 - 4) exempted upto ₹ 2,00,000

82. The term previous year means
- 1) the accounting period of the assessee
 - 2) financial year before the assessment year
 - 3) calendar year before the assessment year
 - 4) none of the above

83. Which of the following is not an indirect tax?
- 1) Customs duty
 - 2) Estate duty
 - 3) Excise duty
 - 4) Sales tax

84. Match the following.

List I

- a) Free lunch
- b) Entertainment allowance
- c) Gratuity
- d) Commutation of pension

List II

- 1) an allowance
- 2) included in salary
- 3) profit in lieu of salary
- 4) perquisites

Codes:

- | | a | b | c | d |
|------|---|---|---|---|
| 1) 4 | 1 | 2 | 3 | |
| 3) 2 | 3 | 1 | 4 | |

- | | a | b | c | d |
|------|---|---|---|---|
| 2) 3 | 2 | 4 | 1 | |
| 4) 1 | 3 | 4 | 2 | |

85. Income-Tax Act extends to
- 1) whole of India
 - 2) whole of India except Jammu & Kashmir
 - 3) whole of India except Jammu & Kashmir and Sikkim
 - 4) whole of India except Sikkim
86. A citizen of India who goes abroad for the purpose of employment must stay in India to become resident at least
- 1) 182 days
 - 2) 90 days
 - 3) 60 days
 - 4) 180 days
87. An employee who also entitled to gratuity got 60% of his pension commuted and received a sum of ₹ 1,20,000 as commuted pension. The exemption in his case shall be
- 1) ₹ 1,20,000
 - 2) ₹ 40,000
 - 3) ₹ 66,667
 - 4) ₹ 1,00,000

88. Municipal valuation of a house is ₹ 1,20,000, fair rent is ₹ 1,40,000, standard rent is Rs. 1,30,000 whereas actual rent received is ₹ 1,25,000. The annual value of the house property is
- 1) ₹ 1,20,000 2) ₹ 1,30,000 3) ₹ 1,40,000 4) ₹ 1,25,000
89. A house property whose fair rent is ₹ 1,20,000, municipal rent is ₹ 1,00,000 and standard rent is ₹ 90,000 is neither let out nor self occupied throughout the previous year. Its annual value shall be
- 1) Nil 2) ₹ 1,20,000 3) ₹ 90,000 4) ₹ 1,00,000
90. Mr. V is an employee of a Transport Company. He is entitled to transport allowance of ₹ 6000 p.m. He spends ₹ 4,000 every month. The exemption shall be
- 1) ₹ 4,200 2) ₹ 6,000 3) ₹ 4,000 4) Nil
91. The Central Sales Tax is collected in the state where the
- 1) movement of goods commences
2) goods are delivered
3) goods are manufactured
4) goods used
92. Leave salary to government employees, received while in service is
- 1) taxable fully
2) exempted fully
3) exempted upto ₹ 2,50,000
4) exempted upto ₹ 3,50,000
93. Capital + Liabilities =
- 1) Private Assets 2) Total Assessment
3) Fixed Assets 4) Current Assets
94. Joint life policy reserve accounts is to be transferred to
- 1) all the partners in the old profit sharing ratio
2) continuing partners in their new ratio
3) the capital accounts of the relieving partner
4) relieving partner and continuing partner who sacrifices the ratio
95. Which of the following is equally matched?
- 1) Lessee - Lessor
2) Tenant - Lessor
3) Land lord - Lessor
4) Sub lease - lessor
96. **Choose the correct answer:**
- The minimum share application to be received by a company is
- 1) 1% of the face value 2) 5% of the face value
3) 10% of the face value 4) 25% of the face value

97. Match List I with List II and select your answer using the codes given below:

List I

- a. Goodwill
- b. Inventory
- c. Creditors for expenses
- d. Mortgage on property

List II

- 1) current asset
- 2) Current liabilities
- 3) Long term liability
- 4) Fixed assets

Codes:

a b c d

1) 3 4 1 2

3) 2 3 4 1

a b c d

2) 1 4 3 2

4) 4 1 2 3

98. Which of the following serve as a subsidiary book as well as a ledger account?

- 1) Cash Book
- 2) Sales Book
- 3) Purchases Book
- 4) Returns Book

99. Under the hire-purchase system, the buyer becomes the owner of the goods

- 1) immediately after signing agreement
- 2) immediately after the down payment
- 3) immediately after delivery of goods
- 4) only after payment of last installment

100. The Decision in Gerner Vs Murray is similar to

- 1) Sec. 48 of the Partnership Act
- 2) Sec. 84 of the Partnership Act
- 3) Sec. 44 of the Partnership Act
- 4) Sec. 88 of the Partnership Act

101. Branch account under stock and debtors system is a

- 1) real account
- 2) personal account
- 3) nominal account
- 4) none of the above

102. Capital is treated as a liability in accounting because of

- 1) going concern concept
- 2) business entity concept
- 3) money measurement concept
- 4) accounting period concept

103. Assets are usually shown in the balance sheet at

- 1) Expired cost
- 2) Unexpired cost
- 3) Replacement cost
- 4) Realisable cost

104. In the books of lessee, shortworkings recoverable in future years is

- 1) as asset
- 2) a direct expense
- 3) an indirect expense
- 4) a revenue expense

105. Which of the following accounts is prepared to find out the cost of goods produced?

- 1) Trading account
- 2) Profit and loss account
- 3) Manufacturing account
- 4) Balance sheet

106. The general objectives of accounting

I. Maintenance of Accounting Records

II. Providing Information

III. Ascertainment of Profit or Loss

IV. Depiction of Financial Position

Of these

1) I and II are correct

2) III and IV are correct

3) I and IV are correct

4) All are correct

107. The following accounting adjustments become necessary when a new person is admitted as a partner.

I. Adjustment in the profit sharing ratio

II. Adjustment for goodwill

III. Adjustment for capital

IV. Adjustment of revaluation of assets and liabilities

of these

1) I alone is correct

2) I and II are correct

3) I, II and III are correct

4) All are correct

108. Audit of Joint Stock Companies is conducted in order to

1) Increase the profits

2) Increase the goodwill

3) Meet the statutory requirement

4) Satisfy the share holders

109. As an auditor, will you recommend the payment of dividend out of the following

1) Capital

2) Realised capital profits

3) Current year's profits before writing off past losses

4) Past accumulated profits in a year of loss

110. Auditing is compulsory in the case of

1) Sole tradership

2) Partnership

3) Joint stock companies

4) All of these

111. The first auditor of a company may be appointed by the

1) Board of Manager

2) Board of Directors

3) Share holders

4) Central Govt.

112. If it is in the opinion of the auditor, that the financial statement does not show the true and fair view of the state of affairs of the business, he gives a

1) clean report

2) qualified report

3) a negative report

4) disclaimer

113. **Assertion (A):** Auditors are appointed at Annual General Meeting.

Reason (R): A company auditor appointed at Annual General Meeting shall hold office until the conclusion of subsequent AGM Of these

1) Both (A) and (R) are true and (R) is the correct explanation of (A)

2) Both (A) and (R) are true but (R) is not the correct explanation of (A)

3) (A) is true but (R) is false

4) (A) is false but (R) is true

114. Matching:

List I

- a) Audit of companies
- b) Appointment of First Auditor
- c) Investigation
- d) Mis-statement in prospectus

List II

- 1) Board of directors
- 2) Liability of Auditor
- 3) Statutory audit
- 4) Done with specific purpose

Codes:

- a b c d
- 1) 3 1 4 2
 - 3) 4 2 1 3

- a b c d
- 2) 2 1 3 4
 - 4) 4 3 2 1

115. A holding company is one that holds

- 1) The whole of the share capital
- 2) Majority of shares in one or more companies
- 3) Majority of shares so as to have a controlling interest in such companies
- 4) any of these

116. When shares are allotted the account to be credited will be

- 1) Share capital account
- 2) Share allotment account
- 3) Share application Account
- 4) None of the above

117. By forfeiture of shares is meant

- 1) Cancellation of shares
- 2) Taking back the shares
- 3) Imposition of fine
- 4) Underwriting of shares

118. In the case of absorption

- 1) An existing company is taken over by an another existing company
- 2) A newly formed company takesover an existing company
- 3) An existing company takesover a newly formed company
- 4) Two existing companies takenover two newly formed companies

119. A contributory is a

- 1) Creditor
- 2) Shareholder
- 3) Debenture holder
- 4) Convertible debenture holder

120. A business is having adjusted net profits of ₹ 1,00,000 and capital employed ₹ 6,00,000. If good will is taken at 3 years purchase of super profits and the expected rate of return in 10% the value of the goodwill will be

- 1) ₹ 3,00,000
- 2) ₹ 1,20,000
- 3) ₹ 5,00,000
- 4) ₹ 1,80,000

121. The need for valuation of shares arises

- 1) When there is no market value for the shares
- 2) When the shares are issued by a private company
- 3) When the market price does not reflect the true value of shares
- 4) None of these

122. Fair value of shares is

- 1) Neither intrinsic value nor market value
 2) Either intrinsic value or market value
 3) Both
 4) The average of both

123. Matching:

List I

(Purchase Consideration Method)

- a. Net Payment Method
 b. Net Assets Method
 c. Share Proportion Method
 d. Contract Method

Codes:

- | | | | | |
|----|---|---|---|---|
| | a | b | c | d |
| 1) | 1 | 2 | 3 | 4 |
| 3) | 2 | 3 | 4 | 1 |

List II

(Purchase Consideration)

- 1) PC = payment to share holders in shares (+) debentures (+) cash
 2) PC = Total of Assets taken over - Total of liabilities taken over
 3) Proportion of equity share and proportion Preference Shares
 4) Agreed payment

- | | | | | |
|----|---|---|---|---|
| | a | b | c | d |
| 2) | 2 | 1 | 3 | 4 |
| 4) | 4 | 1 | 3 | 2 |

124. Matching:

List I

- a. Return on share holders fund
 b. Return on equity
 c. Return total assets
 d. Return on gross capital employed

Codes:

- | | | | | |
|----|---|---|---|---|
| | a | b | c | d |
| 1) | 2 | 1 | 4 | 3 |
| 3) | 4 | 1 | 2 | 3 |

List II

- Net profit after interest and Preference dividend
 1) $\frac{\text{Net profit after interest and Preference dividend}}{\text{Equity share holders funds}} \times 100$
 Net profit after interest and Tax
 2) $\frac{\text{Net profit after interest and Tax}}{\text{Share holders funds}} \times 100$
 Net profit before interest and tax
 3) $\frac{\text{Net profit before interest and tax}}{\text{gross capital employed}} \times 100$
 Net profit after tax
 4) $\frac{\text{Net profit after tax}}{\text{Total assets}} \times 100$

- | | | | | |
|----|---|---|---|---|
| | a | b | c | d |
| 2) | 3 | 2 | 1 | 4 |
| 4) | 1 | 4 | 3 | 2 |

125. The following information is given

I. Capital employed ₹ 1,50,000

II. Normal rate 10%

III. Average expected profit ₹ 16,000

IV. Present value of annuity of ₹ 1 for five years at 10% = 3.78

What is five year's of super profit?

- 1) ₹ 3,800 2) ₹ 3,850 3) ₹ 3,780 4) ₹ 4,000

126. A life insurance company gets its valuation made once in every two years. Its Life Assurance fund on 31.03.2007 amounted to ₹ 63,84,000 before providing ₹ 64,000 for the share holders dividend for the year 2006-07. Its actuarial valuation due on 31.03.2007 disclosed a net liability of ₹ 60,80,000 under assurance annuity contracts. An interim bonus of ₹ 80,000 was paid to the policy holders during the two years ending 31.3.2007. What is the net surplus on 31.03.2008?
- 1) ₹ 3,00,000 2) ₹ 3,10,000 3) ₹ 3,15,000 4) ₹ 3,04,000
127. Which one of the following is not Correct equation?
- 1) Capital Reserve = Net Tangible assets (-) Purchase consideration
2) Goodwill = Purchase Consideration (-) Net Tangible asset
3) Purchase Consideration = Agreed value of assets taken over (-) agreed estimated value of liabilities taken over
4) Capital Reserve = Good will (+) Total assets
128. Value of goods ₹ 1,00,000 loss by fire ₹ 75,000 and sum assured ₹ 80,000 with average clause. The amount of claim is
- 1) ₹ 1,00,000 2) ₹ 80,000 3) ₹ 75,000 4) ₹ 60,000
129. If stock worth ₹ 40,000 is insured only for ₹ 30,000 and if the loss amounts to ₹ 18,000 the claim admitted by the insurer will be
- 1) ₹ 13,500 2) ₹ 12,500 3) ₹ 11,500 4) ₹ 10,500
130. The turnover during the twelve months immediately before the date of damage is
- 1) Standard turnover 2) Fixed turnover
3) Annual turnover 4) None of the above
131. The revenue account of a life insurance company shows
- 1) Profit for the accounting period 2) loss for the accounting period
3) both profit and loss for the accounting period 4) None of these
132. The amount payable by an insurance company on the happening or non-happening of a future event is known as
- 1) Annuity 2) Sum assured or insured for
3) Policy amount 4) Claim
133. Rebate on bills discounted is
- 1) Rebate allowed by bank on large deposits 2) rebate allowed by bank on large advances
3) Discount received but not earned 4) discount charged by bank
134. A bankrupt is a person who
- 1) has no bank account
2) is unable to meet his financial commitments
3) an order of adjudication is passed against him by the court
4) none of the above

135. In the case of loss of stock by fire, the claim is restricted to

- 1) amount of the policy
- 2) value of goods insured
- 3) amount admitted by the insurance company
- 4) actual loss minus salvage value

136. We have four types of assets classification for provisioning, identify the correct order in which they appear.

- 1) Standard, sub standard, doubtful, loss
- 2) standard, doubtful, sub standard, loss
- 3) standard, loss, doubtful, sub standard
- 4) loss, doubtful, sub standard, standard

137. In which one of the following schedules, the interest expended by Banks are shown in the profit and loss account.

- 1) Schedule 13
- 2) Schedule 14
- 3) Schedule 15
- 4) Schedule 16

138. Indicate the correct answer

The appropriate tool to analyse the purchases made during different years

- 1) Comparative statements
- 2) Common size statements
- 3) Trend analysis
- 4) Ratio analysis

139. Choose the correct answer:

- a. $\text{Contribution} = \text{Sales} - \text{Variable cost}$
- b. $\text{Contribution} = \text{Fixed cost} + \text{Profit}$
- c. $\text{Contribution} = \text{Sales} - \text{Total cost}$
- d. $\text{Contribution} = \text{Total cost} - \text{Fixed cost}$

Of these equation:

- 1) (a) alone is correct
- 2) (a) and (b) are correct
- 3) (c) alone is correct
- 4) (d) alone is correct

140. Identify which one of the following is marginal cost equations

- 1) $\text{Sales} = \text{Variable cost} + \text{Fixed cost} \pm \text{Profit or loss}$
- 2) $\text{Sales} = \text{Total cost} + \text{Profit}$.
- 3) $\text{Sales} = \text{Direct cost} + \text{Indirect cost} + \text{Profit}$
- 4) $\text{Sales} = \text{All cost} + \text{Profit}$

141. Match List I with List II:

List I

- a. Fixed budget
- c. Flexible budget
- c. Zero based budgeting
- d. Capital budgeting

List II

- 1) Dynamic budget
- 2) Designed to remain unchanged
- 3) Long term planning
- 4) Starts from zero

codes:

- a b c d
- 1) 1 2 3 4
- 3) 2 1 4 3

- a b c d
- 2) 2 3 4 1
- 4) 1 4 3 2

142. Which one of the following is not the objectives of budgeting?

- 1) To obtain more economical use of capital
- 2) To prevent waste and reduce expenses
- 3) To plan and control the income and expenses of firm
- 4) To ascertain the cost of production

143. Choose the correct answer:

How will you treat the issue of bonus share in the cash flow statement?

- 1) Cash inflow
- 2) Cash out flow
- 3) Cash item
- 4) Non-cash items

144. Break even point occurs when

- 1) Marginal revenue equates marginal cost
- 2) Total revenue equates total cost
- 3) Marginal revenue equates total cost
- 4) Total revenue exceeds total cost

145. Cash from operation is equal to

- 1) Net profit (+) increase in current assets
- 2) Net profit (+) decrease in current liabilities
- 3) Net profit (+) non cash expenses (+) decrease in current assets
- 4) Net profit after tax

146. Long term solvency is indicated by

- 1) Rate of return
- 2) Liquid ratio
- 3) Debt equity ratio
- 4) Capital gearing ratio

147. **Assertion (A):** Funds flow statement is termed as statement of changes in financial position on working capital basis

Reason (R): A decrease in current liabilities increases working capital

Of these

- 1) Both (A) and (R) are true and (R) is the correct explanation of (A)
- 2) Both (A) and (R) are true but (R) is not the correct explanation of (A)
- 3) (A) is true but (R) is false
- 4) (A) is false but (R) is true

148. Match List I with List II:

List I

- a. At BEP, the total cost is
- b. Excess of actual sales over
- c. Contribution is the difference between sales and
- d. The total cost of fixed cost and profit is called

List II

- 1) Sale equal to
- 2) Margin of safety break even sales is called
- 3) variable cost
- 4) Contribution

Codes:

- a b c d
- 1) 1 2 3 4
- 3) 3 1 2 4

- a b c d
- 2) 2 3 4 1
- 4) 4 3 1 2

149. Match List I with List II:

List I

List II

- | | |
|------------------------|-------------------------------------|
| a. Total fixed cost | 1) Increase in proportion to output |
| b. Total variable cost | 2) Remains constant in total |
| c. Unit variable cost | 3) Decrease with rise in output |
| d. Unit fixed cost | 4) Remains constant per unit |

codes:

- | | | | | | | | |
|------|---|---|---|------|---|---|---|
| a | b | c | d | a | b | c | d |
| 1) 1 | 2 | 3 | 4 | 2) 2 | 1 | 4 | 3 |
| 3) 2 | 1 | 3 | 4 | 4) 4 | 3 | 2 | 1 |

150. The following information was obtained from a company in certain year

Sales	₹ 1,00,000
Variable costs	₹ 60,000
Fixed cost	₹ 30,000

Find the P/V ratio

- 1) 30% 2) 40% 3) 20% 4) 25%

151. **Assertion (A):** A statement of sources and applications of fund is a technical device designed to analyse the changes in financial condition of a business enterprise between two date

Reason (R): The basic object of this statement is to find out increase or decrease in the working capital during a period by showing sources and uses of working capital

Select the answer using the codes given below:

- 1) Both (A) and (R) are true and (A) is the correct explanation of (R)
- 2) Both (A) and (R) are true but (A) is not the correct explanation of (R)
- 3) (A) is true but (R) is false
- 4) (A) is false but (R) is true

152. Which of the following is true?

- 1) Increase in current asset result in increase in working capital
- 2) Increase in current liability, result in decrease in working capital
- 3) Decrease in current asset result in decrease in working capital
- 4) All of these

153. Match List I with List II:

List I

List II

- | | |
|--------------------------|-------------------------------|
| a. Ascertainment of cost | 1) Pre determined cost |
| b. Standard cost | 2) Incurred cost |
| c. Marginal cost | 3) Something as variable cost |
| d. Historical cost | 4) Costing |

Codes:

- a b c d
1) 1 2 3 4
3) 4 1 3 2

- a b c d
2) 1 3 4 2
4) 2 3 4 1

154. We have five types of standards, identify the correct order in which they should be studied

- 1) Basic, current, normal, ideal, expected
- 2) Basic, normal, ideal, expected, current
- 3) Basic, current, ideal, normal, expected
- 4) Basic, expected, current, normal, ideal

155. We have four types of material cost variances equations, identify whether they are true or false in the following order

- a. $MCV = 1AG(SR-AR)$
- b. $MPV = 2SC-AC$
- c. $MUV = 3SR(RSQ-AQ)$
- d. $MMV = 4SR(SQ-AQ)$

Codes:

- a b c d
1) True True True True
3) True True False False

- a b c d
2) False False False False
4) False False True True

156. Which one of the following is modus operandi of responsibility accounting?

- 1) Comparison of physical performances and financial performance
- 2) Comparison of budgeted and actual performance
- 3) Comparison of actual cost with standard cost
- 4) Comparison of estimated cost with budgeted cost

157. Profit planning and cost control can be done by the following ways

- 1) Increasing the volume of sales
- 2) Increasing the selling price
- 3) Reducing the cost of production
- 4) All the above

158. Which one of the following criteria is a critical aspect for divisional performance measurements and evaluation in responsibility accounting?

- 1) Profit centre
- 2) Measurement of expenses
- 3) Transfer price
- 4) Investment centre

159. The main functions of cost accounting is to serve one of the following parties in the execution of policies. Identify which one of the parties is Correct

- 1) Employees
- 2) Creditors
- 3) Government
- 4) Management

160. Given below are statements one labelled as assertion (A) and the other labelled as Reason (R)

Assertion (A): Profit planning and control is one of the major functions of top level management and execution of them is the function of lower level management.

Reason (R): In an organisation, the lower level management prepared the profit planning and implemented the plan successfully.

In the context of above two statements which one of the following is correct.

- 1) Both (A) and (R) are true and (R) is the correct explanation of (A)
- 2) Both (A) and (R) are true but (R) is not a correct explanation of (A)
- 3) (A) is true but (R) is false
- 4) (A) is false but (R) is true

161. Material price variance may be due to

- 1) Excessive wastage
- 2) Careless handling
- 3) Loss of discount
- 4) General rise in wages

162. Material variance accounts are closed by transferring them to

- 1) Departmental profit and loss account
- 2) Costing profit and loss account
- 3) Work-in progress account
- 4) Stores ledger control account

163. Responsibility accounting fixes responsibility to

- 1) each responsibility centre
- 2) each responsible manager
- 3) each responsible worker
- 4) each responsible committee

164. Favourable variance is also known as

- 1) Debit variance
- 2) Credit variance
- 3) Normal variance
- 4) Abnormal variance

165. Standard cost is

- 1) a predetermined cost
- 2) a historical cost
- 3) a cost determined by ISI
- 4) a fixed cost

166. Which of the following is not a volume variance?

- 1) Capacity variance
- 2) Calendar variance
- 3) Efficiency variance
- 4) Expenditure variance

167. Which of the following cost unit is not correctly matched?

- 1) Hospital-Per patient per day
- 2) Bricks-per brick
- 3) Paper-per dozen
- 4) Soft Drink-per pack of 2 bottles

168. Which of the following statement is not true?

- 1) Auditing is compulsory for any limited company
- 2) Investigation is compulsory under the companies act
- 3) Audit normally covers a period of one year
- 4) Investigation may be conducted on behalf of third persons

169. For the forfeiture of shares the auditor should examine

- 1) Articles of the company
- 2) Entries in the shares forfeiture a/c
- 3) Entries as allotment in the shares register
- 4) All the above

170. Which one of the following statement regarding audit of company accounts is correct?

- 1) Audit of company accounts is optional
- 2) Audit of company accounts is compulsory
- 3) Audit of company accounts is neither compulsory nor optional
- 4) None of the above

171. Which one of the following statement is correct?

- 1) An auditor is an independent person and not an employee of the organisation
- 2) A auditor is an employee of the organisation
- 3) An auditor is not an independent person
- 4) None of the above

172. Which one of the following statements regarding the appointment of first auditor of the company is correct?

- 1) The first auditor of the company shall be appointed by share holders
- 2) The first auditor of the company shall be appointed by Board of directors
- 3) The first auditor of the company shall be appointed by Debenture holders
- 4) The first auditor of the company shall be appointed by creditors

173. Which one of the following regarding the status of an Auditor is not correct?

- 1) As an agent of members
- 2) As an officer of the company
- 3) As an employee of the company
- 4) As an employer of the company

174. Which one of the following is not the rights of an auditor?

- 1) Right of access to books of accounts
- 2) Right to call for information and explanation
- 3) Right to report to members
- 4) Right to safety

175. Which one of the following is not duty of an auditor?

- 1) Duty to give true position
- 2) Duty to sign report
- 3) Duty to examine books of accounts
- 4) Duty to settle the disputes

176. Given below are two statements, one labelled as assertion (A) and other labelled as Reason (R).

Assertion (A): An auditor will not be held liable for negligence when it is proved that the was in fact negligent in performing his duties as auditor.

Reason (R): The auditor was held liable to make good the loss suffered by his client for failure to detect defalcations by fraudulent alteration of time sheets and petty cash vouchers.

In the context of the above two statements which one of the following is correct

- 1) Both (A) and (R) are true and (R) is the correct explanation of (A)
- 2) Both (A) and (R) are true but (R) is not the correct explanation of (A)
- 3) (A) is true but (R) is false
- 4) (A) is false but (R) is true

177. Match List I with List II:

List I

- a. Issue of shares for cash
- b. Issue of shares for consideration other than cash
- c. Issue of shares at premium
- d. Issue of shares at discount

List II

- 1) Agreement
- 2) Application and allotment book
- 3) Section-79
- 4) Section-78

Codes:

- a b c d
- 1) 1 2 3 4
 - 3) 2 4 3 2

- a b c d
- 2) 2 1 4 3
 - 4) 4 3 2 1

178. Which of the following is not a disqualification to act as company auditor?

- 1) Having direct financial interest in the company
- 2) Acting as employee of the company
- 3) Being indebted to the company heavily
- 4) Attaining the age of 52

179. If a casual vacancy for an auditor arises due to resignation, the vacancy can be filled up

- 1) By Board of directors
- 2) By Directors at Board meeting
- 3) Only at an annual general meeting
- 4) Only at extraordinary meeting

180. Where an auditor given an opinion on the various matters without any reservations, it is

- 1) Unqualified opinion
- 2) Qualified opinion
- 3) Piecemeal opinion
- 4) Disclaimer of opinion

181. Auditor has no right

- 1) to access books and vouchers
- 2) to seek explanations
- 3) to vote at general meeting
- 4) to visit branch offices

182. If the Central Government is of the opinion that the financial position of any company is to endanger its solvency, the Government may direct

- 1) Statutory audit
- 2) Special audit
- 3) Cost audit
- 4) Internal audit

183. LET Y = 3.4169

LET F \$ - "_#. ##"

PRINT USING F\$; Y

What will be the correct output for the above code segment in BASIC?

- 1) 3.4169 is printed
- 2) 3.41 is printed
- 3) -3.42 is printed
- 4) 3.42 is printed

184. In BASIC a file consists of 20 records. After reading 5 records the file is closed and opened again. A READ operation now will read
- 1) First Record 2) Sixth Record 3) 20th Record 4) Fifth Record
185. Which one is the accounting software?
- 1) JAVA 2) COBOL 3) TALLY 4) FOXPRO
186. The pictorial representation of flow of instructions is
- 1) Multimedia 2) Flowchart 3) Paint 4) Access
187. Step by step instructions written before drawing a program is
- 1) Picture 2) Algorithm 3) Statement 4) Sorting
188. The concept of enhancing the cleanliness and attractiveness of a document is
- 1) Editing 2) Formatting 3) Cutting 4) Indexing
189. The expansion for the term COBOL is common language
- 1) Business oriented 2) Business organisation
3) Beautiful organised 4) Better option
190. Which one of the language has been invented earlier among the given options?
- 1) C++ 2) JAVA 3) FORTRAN 77 4) d Base
191. Sales tax ledger falls under which group
- 1) Indirect expenses 2) Duties and taxes 3) Sales 4) Purchases
192. Which of the following is an operating system?
- 1) Windows 2000 2) MS - word 3) MS - Excel 4) MS - Access
193. BASIC is the short form for
- 1) Beginners All Purpose Symbolic Instruction Code
2) Basic All Purpose Systematic Instruction Code
3) Beginners All Purpose Systematic Instruction Code
4) BASIC All Purpose Symbolic Instruction Code
194. COBOL and FORTRAN are
- 1) Machine languages 2) Assembly languages
3) High level languages 4) Object Oriented languages
195. TALLY is
- 1) a system management software 2) a system support software
3) a system development software 4) an application software
196. The four divisions in a COBOL programme are
- 1) Identification, Environment, Data and Procedure
2) Identification, Data, Procedure and REM
3) Identification, Data, File and Storage
4) Identification, Data, Procedure and I/O statements

197. FORTRAN is the abbreviated from for

- | | |
|----------------------------|--------------------------|
| 1) Formula transliteration | 2) Formal transformation |
| 3) Formula translation | 4) Formatted translation |

198. Material yield variance is a sub-variance of

- | | |
|----------------------------|--------------------------------|
| 1) Material cost variance | 2) Material sub usage variance |
| 3) Material price variance | 4) Material volume variance |

199. Given below are two statements, one labelled as Assertion (A) and the other labelled as Reason (R)

Assertion (A): Any arrears of rates and taxes payable by an insolvent to the Government is treated as preferential claims under insolvency act

Reason (R): Shri Rajesh a businessman financially sound has arrears of rates and taxes is treated as preferential claim

In the context of above two statements which one of the following is correct?

- 1) Both (A) and (R) are true and (R) is the correct explanation of (A)
- 2) Both (A) and (R) are true but (R) is not a correct explanation of (A)
- 3) (A) is true but (R) is false
- 4) (A) is false but (R) is true

200. Angle of incidence is formed by intersecting

- 1) Sales line and variable cost line
- 2) Sales line and fixed cost line
- 3) Sales line and total cost line
- 4) Sales line and prime cost line

ANSWERS

1-4; 2-3; 3-4; 4-4; 5-4; 6-2; 7-1; 8-4; 9-2; 10-2; 11-3; 12-4; 13-3; 14-3; 15-4; 16-1; 17-1; 18-4; 19-3; 20-2; 21-3; 22-1; 23-1; 24-3; 25-2; 26-1; 27-4; 28-2; 29-4; 30-4; 31-3; 32-1; 33-1; 34-4; 35-2; 36-2; 37-2; 38-4; 39-4; 40-2; 41-3; 42-3; 43-2; 44-4; 45-2; 46-1; 47-4; 48-1; 49-1; 50-3; 51-1; 52-1; 53-4; 54-2; 55-2; 56-1; 57-1; 58-4; 59-4; 60-1; 61-4; 62-3; 63-1; 64-2; 65-3; 66-2; 67-4; 68-3; 69-1; 70-1; 71-3; 72-2; 73-2; 74-1; 75-1; 76-3; 77-1; 78-2; 79-2; 80-3; 81-2; 82-2; 83-2; 84-1; 85-1; 86-1; 87-3; 88-2; 89-3; 90-1; 91-1; 92-1; 93-2; 94-1; 95-3; 96-2; 97-4; 98-1; 99-4; 100-1; 101-1; 102-2; 103-2; 104-1; 105-3; 106-4; 107-4; 108-3; 109-3; 110-3; 111-2; 112-3; 113-1; 114-1; 115-3; 116-1; 117-1; 118-1; 119-2; 120-2; 121-3; 122-4; 123-1; 124-1; 125-3; 126-4; 127-4; 128-4; 129-1; 130-3; 131-4; 132-4; 133-3; 134-3; 135-4; 136-1; 137-3; 138-3; 139-2; 140-1; 141-3; 142-4; 143-4; 144-2; 145-3; 146-3; 147-1; 148-1; 149-2; 150-2; 151-2; 152-4; 153-3; 154-1; 155-2; 156-2; 157-4; 158-3; 159-4; 160-3; 161-3; 162-2; 163-1; 164-2; 165-1; 166-3; 167-1; 168-2; 169-4; 170-2; 171-1; 172-2; 173-4; 174-4; 175-4; 176-4; 177-2; 178-4; 179-3; 180-1; 181-3; 182-2; 183-4; 184-1; 185-3; 186-2; 187-2; 188-2; 189-1; 190-3; 191-2; 192-1; 193-1; 194-3; 195-4; 196-1; 197-3; 198-4; 199-2; 200-3.