

Accounting And Finance For Bankers - JAIIB

Timing: 3 Hours

Question : 100

1. When simple rate of interest is calculated, the interest rate % age is expressed as:
 - a. Rate/100
 - b. Rate*100
 - c. 100/Rate
 - d. 1+rate/100
2. Identify a personal account out of the following
 - a. Commission account
 - b. Machinery account
 - c. Income accrued but not received account
 - d. Cash account
3. In the case of loan obtained from the bank, the amount repayable is represented by the _____ value and the amount taken represents the _____ value:
 - a. Present, future
 - b. Future, present
 - c. Present, present
 - d. Future, future
4. Which of the following is not true
 - a. Principal= amount minus simple interest
 - b. Amount= principal plus simple interest
 - c. Amount =principal + *(principal * interest rate % * time)
 - d. None of the above
5. A principal amount of Rs.40000 becomes Rs.44400 at simple interest rate of 2.75% in a period of:
 - a. 2 years
 - b. 3 years
 - c. 4 years
 - d. 5 years
6. Amount = Principal (1+r)ⁿ is the formula for calculation of :
 - a. Simple interest
 - b. Floating interest
 - c. Compound interest
 - d. Annuity
7. In which of the following, normally, the closing stock is not included:
 - a. Trial balance
 - b. Profit and loss account
 - c. Balance sheet
 - d. None of the above

Accounting And Finance For Bankers - JAIB

8. In the context of Rule of 72, which of the following is correct:
- If amount of principal is divided by 72, it gives the rate of interest and period, to double the principal
 - If 72 is divided by the principal, it gives the rate of interest and period to half the principal
 - If 72 is divided by the rate of interest, it will provide the period to double the principal
 - If 72 is divided by the period, it will provide the rate of interest, to half the principal
9. Where regular payments are required to be made or received for a fixed period of times in the beginning of each period interval, this is called:
- Perpetuity
 - Ordinary annuity
 - Annuity due
 - Sinking fund
10. Mr. Satish has decided to invest Rs.7500 every year for the next 3 years at prevailing rate of 10%
- p.a Calculate the present value of the amount he is to receive at the end of the period.
- 18650
 - 16850.
 - 19560
 - 17550
11. Which of the following statements is correct:
- Present value of annuity due is lower than the present value of ordinary annuity
 - Present value of annuity due is higher than the present value of ordinary annuity
 - Present value of annuity due is equal to the present value of ordinary annuity
 - Present value of annuity due can be higher or lower than the present value of ordinary annuity depending upon the circumstances.
12. The payment side of the cash book is overcast by Rs.500 and starting point is overdraft as per passbook.
- The amount would be subtracted
 - The amount would be added
 - The amount will neither be added nor subtracted
 - The amount will be either added or subtracted
13. Which of the following statements is correct in the context of interest rate:
- Compound interest is chapter than the simple interest
 - Less frequent is the period of compounding, higher is the amount of interest
 - Frequent is the period of compounding, higher is the amount of interest
 - The effective rate is always less than the given annual compound rate.
14. When a bond matures, its maturity value is known as:
- Maturity value
 - Redemption value
 - Face value
 - Coupon value

Accounting And Finance For Bankers - JAIB

15. The coupon rate is (which of the following is correct)
- A. Rate of return on a debenture
 - B. Fixed rate of interest on a bond
 - C. Yield rate of interest on a bond
 - D. Current yield of the bond
16. Which of the following best matches the description of a zero coupon bond:
- a. It is issued at par in which interest is included and not paid in cash
 - b. it carries a fixed rate of interest
 - c. it is issued at a discount to face value, without any interest payment
 - d. any of the above
17. On which of the following instruments only interest is paid and the instrument has no maturity period:
- a. annuity
 - b. Perpetual bond
 - c. Negotiable bond
 - d. Zero coupon bond
18. A bond issued for Rs.10000 for 5 years carries a coupon of 15 % with current market interest of 10%, what is the value of the bond
- a. 11974
 - b. 13068
 - c. 11896
 - d. 10470
19. When a firm is not been able to locate the difference in the totals of trial balance and wants to prepare the final accounts:
- a. It will ignore the difference
 - b. The difference will be placed in the suspense account
 - c. The difference will be placed in any account having substantial balance
 - d. The difference will be adjusted to the capital account
20. Interest rate elasticity is calculated as under:
- a. %age change in maturity value of bond in period t/ % change in the yield to maturity for a bond I
 - b. %age change in price of bond in period t/ % change in the yield to maturity for a bond I
 - c. %age change in price of bond in period t/ % change in the maturity value for a bond I
 - d. Total age change in price of bond in period t/ % change in the yield to maturity for a fbond I
21. Ramesh has the option of investing Rs.60000 at 10% p.a with annual compounding for 3 years. It will fetch him maturity value of Rs.96000. What will be the gain or loss of Ramesh in terms of the present value:
- a. Rs.19600 loss
 - b. Rs.22070 loss
 - c. Rs.16090 profit

Accounting And Finance For Bankers - JAIB

- d. Rs.16140 profit
22. Which of the following is a correct statement:
- Conversion of future value into present value, at a given discount rate, is called compounding
 - Conversion of present value into present value, at a given discount rate, is called discounting
 - Conversion of future value into present value, at a given discount rate, is called hedging
 - Conversion of present value into future value, at a given discount rate, is called compounding
23. A difference (deficit of surplus) between the total amount of present value of future cash flows and initial investment in the project is called:
- Internal rate of return
 - Net present value
 - Pay back
 - Return on the project
24. An investment of Rs.140000 is made in a project that generates a profit of Rs.60000 each in the 1st year, 2nd year, 3rd year and 4th year. What is internal rate of return (IRR) of the project:
- 22.98%
 - 23.22%
 - 24.65%
 - 25.68%
25. On the basis of internal rate of return, under what situation a project should be taken up for investment:
- When IRR = market interest rate
 - When IRR < capital cost
 - When IRR > capital cost
 - When IRR = capital cost
26. In which of the following methods of depreciation, the amount of depreciation remains same throughout the life of the asset:
- Machine hour method
 - Written down value method
 - Straight line method
 - Diminishing balances method
27. An equipment costing RS.1 lac with a useful life of 5 years was purchased, Its salvage value is estimated at Rs.10000. What is the amount of depreciation for the 2nd year and 5th year at double declining balance method.
- 24000,2960
 - 25000,3000
 - 26000,3140
 - 28000,3360

Accounting And Finance For Bankers - JAIB

28. The depreciation under sum of year's digit (SYD) is calculated with the help of which of the following:
- (written down value-salvage value)* (remaining useful life / sum of year's digit)
 - (original cost-salvage value)*(sum of year's digit / remaining useful life)
 - (written down value-salvage value)* (sum of year's digit / remaining useful life)
 - (original cost-salvage value)* (remaining useful life / sum of year's digit)
29. An equipment has original cost of Rs.100000 with a salvage value of Rs.25000 and useful life of 5 year. Calculate depreciation for the 2nd year by using sum of year's digit (SYD) method
- 20000
 - 22000
 - 25000
 - 26600
30. Which of the following statement is correct in the context of book keeping and accounting:
- Accounting deals with recording of transactions of business and book keeping deals with the interpretation
 - Book keeping deals with recording of transactions of business and accounting deals with the interpretation
 - Book keeping and accounting deals both with recording of transactions of business and their interpretation
 - Book keeping deals with recording of transaction of business and accounting deals with the audit of those transactions.
31. Which of the following accounting concept is observed at reporting stage and not at the recording stage:
- Money measurement concept
 - Cost concept
 - Consistency concept
 - Dual aspect concept
32. The valuation of assets is done at their cost price or market price, as per which o the following accounting standards:
- Money measurement concept
 - Going concern concept
 - Cost concept
 - Dual aspect concept
33. Prepaid expenses and outstanding expenses are taken into account by a firm on the basis of which following concept:
- Money measurement concept
 - Accrual basis of accounting
 - Cost concept
 - Dual aspect concept
34. Accounting standards are prescribed by:

Accounting And Finance For Bankers - JAIIB

- a. Govt. of the country
 - b. Central Bank of the country
 - c. Professional accounting bodies of the country
 - d. Tax departments of the country
35. Which two accounts in the following financial transactions do not match:
- a. Rent paid to landlord-rent & cash
 - b. Goods given as a free sample – sales & advertisement
 - c. Goods lost in transit – abnormal loss & trading
 - d. Purchase of computer from XYZ on credit – computer & XYZ.
36. Out of the following accounts, which one is a personal account:
- a. Expenses made for advertisement
 - b. Interest received from X
 - c. Commission payable from Y
 - d. Rent paid to the landlord
37. Which among the following is a back of prime entry (a) journal (b) cash book (c) subsidiary books
- a. A and b only
 - b. B and c only
 - c. A and c only
 - d. A to c all
38. Which of the following is a rule for debit and credit in case of a real account:
- a. Debit the giver and credit the giver
 - b. Debit what comes in and credit what goes out
 - c. Debit all expenses and credit all incomes
 - d. Debit all assets and credit all liabilities
39. A firm has purchased a patent right from a reputed company. This will be treated as:
- a. Real account
 - b. Personal account
 - c. Personal account in representative category
 - d. Nominal account
40. Which of the following is not a method of preparation of trial balances:
- a. Totals method
 - b. Balances method
 - c. Totals and balances method
 - d. None of the above
41. A Double column cash book records which of the following:
- a. Cash and discount transaction
 - b. Cash and credit transaction
 - c. Cash and income transaction
 - d. Cash and petty cash transaction
42. When amount is paid to the petty cashier, this is called:

Accounting And Finance For Bankers - JAIB

- a. Cash advance
 - b. Imprest amount
 - c. Petty cash amount
 - d. Any of the above
43. The periodical totals, monthly or weekly, of the purchase book is:
- a. Posted to the credit of credit book
 - b. Posted to the debit of credit book
 - c. Posted to the debit of purchase book
 - d. Posted to the debit of sales book
44. Which of the following does not match:
- a. Sales return book records return of goods to the customers
 - b. Sales return book records return of goods by the customers
 - c. Purchase return book records return of the goods to the supplier
 - d. None of the above
45. When the credit side of the cash book is undercast, it has the same effect as overcasting of;
- a. Credit side of pass book
 - b. Debit side of cash book
 - c. Debit side of pass book
 - d. There is no relationship between two
46. The bank reconciliation statement is prepared to reconcile the following:
- a. Difference in the pass book and cash book
 - b. Difference between the opening and closing balance of cash book
 - c. Difference between the opening and closing balance of pass book
 - d. Difference in the cash and bank column of the cash book
47. Which of the following does not match:
- a. When subscription is made by the bank, there is a debit entry in the pass book debiting the firm's account
 - b. When cash is deposited in the bank, there is a debit entry in the cash book debiting the bank
 - c. When a customer directly deposits the amount, bank is credited in the cash book
 - d. None of the above
48. Bank charges of Rs.100 have been recorded twice in the cash book. If the pass-book showing debit balance is taken as starting point:
- a. Rs.100 will be deducted
 - b. Rs.100 will be added
 - c. Rs.200 will be added
 - d. Rs.200 will be deducted
49. Which of the following statement does not match in the context of trial balances:
- a. Trial balances take care of arithmetic accuracy
 - b. In the trial balance, the balances of liabilities are recorded on the debit side
 - c. In the trial balance, the balances of expenses are recorded on the debit side

Accounting And Finance For Bankers - JAIB

- d. In the trial balance, the balances of capital account are recorded on the debit side
50. Debit and credit totals of each ledger account are shown in the trial balance instead of the outstanding balance, against the name of each account. It is called:
- Trial balance
 - Net trial balance
 - gross trial balance
 - any of the above
51. Expenses incurred on wages paid to a labour of the factory, have been debited to wages account, while his services have been used for construction of factory building. This is:
- Compensating error
 - Error of commission
 - Error of omission
 - Error of principle
52. Firm ABC purchased a new machinery and expenses incurred on its transportation have been debited to the cartage account. This will affect:
- Trading & manufacturing account and balance sheet
 - Profit and loss account and balance sheet
 - Only profit and loss account
 - Only balance sheet
53. Firm XYZ purchased goods worth Rs.20000 from P & Company and these have been routed through sales book as Rs.10000. The rectification of this will be through the following journal entry:
- Debit purchases Rs.20000 and credit sales Rs.20000
 - Debit sales Rs.20000 and credit purchases Rs.20000
 - Debit sales Rs.10000 and credit P & Company
 - Debit sales Rs.10000 and debit purchases Rs.20000 and credit P & Company Rs.30000
54. A firm had written off Rs.3000 as a bad debt of Z and the amount recovered from him later on has been credited to his account. Rectification of this error will result into:
- Decrease in the debtors
 - Decrease in the profit
 - Decrease in the capital
 - Increase in profit leading to increase in capital
55. Find out, which expenditure is wrongly classifies:
- Purchase of goods- revenue expenditure
 - Purchases of machinery – revenue expenditure
 - Payment of technical fee for selection of machinery for a project- revenue expenditure
 - None of the above
56. A firm incurred substantial marketing expenses to expand their market reach. This will be classified as:
- Revenue expenditure

Accounting And Finance For Bankers - JAIB

- b. Deferred Revenue expenditure
 - c. capital expenditure
 - d. any of the above
57. When trade discount is received by a firm, it is shown as:
- a. Income in the trading account
 - b. A deduction from the sales in the trading account
 - c. A deduction from the purchases in the trading account
 - d. An addition to the purchases in the trading account
58. There was fire in the stock godown of Firm-B and stock worth Rs.2 lac is damaged. The insurance company makes payment of Rs.1.50 lac as a full and final payment of the claim. The balance of amount of Rs.0.50 lac:
- a. Will be debited to net loss in the profit and loss account
 - b. Will be debited to abnormal loss account and credited to trading account
 - c. Will be credited to abnormal loss account and debited to trading account
 - d. Will be debited to gross loss in the trading account
59. Which of the following error may result in disagreement of trial balance:
- a. Error of omission
 - b. Error of Commission
 - c. Compensating error
 - d. Error of principal
60. What type of accounts, do appear in the balance sheet, out of the following:
- a. Real and nominal
 - b. Real and personal
 - c. Personal and nominal
 - d. Real, personal, nominal
61. Which liabilities are not included in the totals of a balance sheet but their mention is made in the balance sheet:
- a. Intangible liabilities
 - b. Fictitious liabilities
 - c. Current liabilities
 - d. Contingent liabilities
62. A firm has a liability on account of disputed claim made by another firm. This will be shown as:
- e. Intangible liabilities
 - f. Fictitious liabilities
 - g. Current liabilities
 - a. Contingent liabilities
63. The net profit is transferred to balance sheet in a firm by way of the following journal entry:
- a. Debit trading and manufacturing account and credit capital account
 - b. Debit trading account and credit capital account
 - c. Debit profit and loss account and credit capital account

Accounting And Finance For Bankers - JAIB

- d. Any of the above
64. The entries passed for closing all income and expenses accounts at the end of a trading period are called:
- Closing entries
 - Appropriation entries
 - Adjustment entries
 - Opening entries
65. The historical cost in the context of inventory valuation includes (a) cost of purchase (b) cost of conversion (c) other costs incurred for bringing the inventory:
- A and b only
 - B and c only
 - A and c only
 - A to c all
66. $\text{Gross profit} + \text{opening stocks} + \text{purchases} + \text{directed expenses} - \text{closing stocks} =$
- Cost of sales
 - Cost of production
 - Sales
 - Any of the above
67. Which of the following is not an operating Expenses
- Advertisement Expenses
 - Depreciation Expenses
 - General manager salary
 - Loss on sale of motor car
68. Debit balance in a personal account means amount _____ and credit balance means amount_____.
- Receivable. Payable
 - Payable, receivable
 - Receivable, receivable
 - Payable, payable
69. The insurance of plant machinery is renewed by the firm on Feb 01,2008 for one year. The firm closes its books as on Mar 31. The cost of premium beyond Mar 31,2008 , would be debited to:
- Insurance expenses
 - Outstanding insurance
 - Prepaid expenses
 - There is no need for any adjustment
70. On a sale of Rs.2 lac, the firm was to pay discount to the buyer (M/s Kala Niketan & Co) @ 2% but it was not paid. The auditors have suggested to the firm to make provision. What journal entry will have to be passes:
- Debit prepaid expenses and credit discount account
 - Debit discount and credit Kala Niketan & Co

Accounting And Finance For Bankers - JAIB

- c. Debit discount and credit Outstanding discount
 - d. Debit outstanding discount and credit Kala Niketan & Co
71. M/s XYZ has the outstanding debtors of Rs.50000. it has bad debts of Rs.2000 and provision for bad debts at Rs.3000. Due to problems in the industry, the firm decides to make provision @ 7.5%. The additional provisions will be:
- a. 750
 - b. 2750
 - c. 3750
 - d. 5750
72. The manager of the firm is entitled to 10% commission on profits before charging such commission. He earns a commission of Rs.20000 on the profit. The profit before charging this commission is:
- a. 200000
 - b. 218000
 - c. 220000
 - d. 222000
73. The proprietor of a firm has taken goods for personal use, the sale price of which is Rs.4000. These goods were purchased for an amount that provides 25% profit on sale. What journal entry would be passed .
- a. Debit drawing account and credit sales account for Rs.4000
 - b. Debit drawing account and credit purchase account for Rs.4000
 - c. Debit purchase account and credit drawing account for Rs.4000
 - d. Debit drawing account and credit purchase account for Rs.3000
74. 2nd hand machine was purchased by the firm ABC for Rs.70000 and an expenditure of Rs.30000 incurred on overhauling. Depreciation is charged at 15% on the original cost each year. The machine was found unsuitable at the end of 3rd year and was sold for Rs.40000.
- a. The firm made a profit of Rs.1500
 - b. The firm made a profit of Rs.15000
 - c. The firm incurred a loss of Rs.1500
 - d. The firm incurred a loss of Rs.15000
75. A bill of exchange accepted by the drawee was discounted by the drawer with the bank and was dishonoured later only. The journal entry for noting charges will be as under:
- a. Debit notice charges credit the bank
 - b. Debit bank and credit notice charges
 - c. Debit noting charges and credit the drawee
 - d. Debit drawee and credit the bank
76. The stocks that are lying unsold with the consignee under a consignment sale are value at:
- a. Cost price of the stock
 - b. Sale price of the stock
 - c. Cost price + recurring and non- recurring expenses incurred by the consignee

Accounting And Finance For Bankers - JAIB

- d. Cost price -non- recurring expenses incurred by the consignee and the consignor
77. The goods were sent to the consignee and were lost in transit. The consignor did not get the goods insured for transit risk. The abnormal loss will be met debiting to:
- Profit and loss account
 - Trading account
 - Stock account
 - Loss to consignment account
78. Stock of Rs. 4000 is destroyed by fire. It was fully covered by insurance. Accounting entry is:
- Dr. Stock A/c 4000, Cr. Trading A/c 4000
 - Dr. P & L A/c 4000, Cr. Trading A/c 4000
 - Dr. Insurance Claim 4000 Cr. Trading A/c 4000
 - Dr. Trading A/c 4000, Cr. Insurance Claim A/c 4000
79. In the trial balance, there is an item reading interest rebate. It will be transferred to which of the following:
- Trading & manufacturing account
 - Profit and loss account
 - Profit and loss appropriation account
 - Balance sheet
80. A business has assets of Rs.44312 and owner's equity is Rs.13120. What is the amount of other liabilities?
- 31192
 - 57522
 - 44312
 - None of these
81. Goods have been supplied by R. Sharma and Son's for Rs.850/- but while posting, the amount has been put on the credit side of S. Sharma & Sons. The credit side of the trial balance total is Rs.43570. Assuming no other error, what should be the total of credit side of the trial balances?
- 41870
 - 44420
 - 43570
 - 42720
82. In a business the net assets as on Jan. 1st are Rs.6000 and on January 31st are Rs.1000, the net income during January is:
- 2500
 - 1500
 - 500
 - None of these
83. X gets a car on hire purchase basis costing Rs.250000. The down payment is Rs.50000. The balance is to be paid in 24 monthly instalments at 10% rate of interest. The EMI would be:

Accounting And Finance For Bankers - JAIB

- a. Rs.11500
 - b. Rs.11000
 - c. Rs.10000
 - d. Rs.9500
84. A company comes out with a public issue of 10000 shares of Rs.10 each on which application money @ Rs.5 is received. But allotment money on 500 shares @ Rs.5 is not received. If the share capital is forfeited, what is amount of share capital to be forfeited?
- a. Rs.500
 - b. Rs.1000
 - c. Rs.5000
 - d. Rs.2500
85. Tangible net worth is
- a. Owners equity-Intangible Assets
 - b. Owners equity-Long term liabilities
 - c. Owners equity-Tangible Assets
 - d. None of these
86. An entry representing bad debt of Rs.10000 appears outside the trial balance. How these are to be adjusted?
- a. Debit bad debt and credit profit and loss account
 - b. Debit debtors account and credit profit and loss account
 - c. Debit bad debt and credit debtors' account
 - d. Debit cash debt and credit debtors' account
87. Posting of wrong amount in the ledger
- a. Causes the ledger to be out of balance
 - b. Does not cause trial balance to be out of balance
 - c. Causes the trial balance to be out of balance
 - d. None of these
88. A firm receives commission in advance . Where will this transaction be classified:
- a. Real account(tangible)
 - b. Personal account (liability)
 - c. Personal account (asset)
 - d. Real account(intangible)
89. Which of the following is not a balance sheet equation:
- a. $\text{Asset} = \text{Liabilities} + \text{capital}$
 - b. $\text{Capital} = \text{Assets} + \text{Liabilities}$
 - c. $\text{Liabilities} = \text{assets} - \text{capital}$
 - d. $\text{Assets} = \text{equities}$
90. A firm has capital of Rs.4 lac and liabilities of Rs.1 lac and liabilities of Rs.1 lac. Its losses are Rs.0.50. The assets are equal to:
- a. 5.00 lac

Accounting And Finance For Bankers - JAIB

- b. 4.50 lac
 - c. 1.50 lac
 - d. 0.50 lac
91. Which of the following is an error of principle:
- a. On purchases of goods in cash, seller's account credited
 - b. Purchases of furniture debited to purchases account
 - c. Wrong amount posted while the journal entry was correct
 - d. None of these
92. Interest paid on capital of the partners by a firm would be categorized as:
- a. Expenditure for the business
 - b. Loss for the business
 - c. Expenses for the business
 - d. Gain for the business
93. Closing Stock appearing in the trial balances indicates that:
- A. Opening Stock appear outside the trial balance
 - b. Opening Stock has been adjusted into the Stock figure
 - c. Purchases have been included in the Closing Stock
 - d. Closing Stock will appear only in the trading account
94. The Income Tax deducted from Interest paid on debentures is shown on the
- a. Asset side of the Balance sheet
 - b. Liability side of the balance sheet
 - c. Credit side of the P & C A/s
 - d. Debit side of the P & C A/c
95. If preference Shares are redeemed at premium, such premium may be provided out of the
- a. Share premium A/c
 - b. Proceeds of fresh issue of shares
 - c. Shares forfeited A/c
 - d. Any of the above
96. The amount listed for Cash in the trial balance represents
- a. The cash at the beginning of the period
 - b. Cash receipts during the period
 - c. The balance of cash on the date of trial balance
 - d. Cash receipts minus disbursement during the period
97. Sales- direct expenses- opening stocks- purchases+ closing stocks=
- a. Net profit
 - b. Gross profit
 - c. Cost of sales
 - d. Any of the above
98. A company raised funds from public through a public issue at premium. The amount premium can be used for (a) issue of fully paid bonus shares (b) paying premium on redemption expenses.

Accounting And Finance For Bankers - JAIB

- a. A, b and c only
 - b. B, c and d only
 - c. A, c and d only
 - d. A to d all
99. When shares are allotted to employees and directors to reward them for a consideration other than cash, these are called:
- a. Equity shares
 - b. Employee' stock option
 - c. Sweat equity
 - d. Management quota shares
100. Which of the following is not correct in the context of bank balance sheet:
- a. The amount of bad debts and provision for bad debts is charged under the heading 'provision and contingencies'
 - b. The amount of bad debts and provision for bad debts is charged in the profit and loss account
 - c. In the balance sheet the amount of advances is shown after deducting the bad debts and provisions from bad debts.
 - d. None of the above

Answers

1. A
2. C
3. B
4. D
5. C
6. C
7. A
8. C
9. C
10. A
11. B
12. B
13. C
14. B
15. B
16. C
17. B
18. C
19. B
20. B
21. D
22. D
23. B
24. D
25. C
26. C
27. A
28. D
29. A
30. B
31. C
32. B
33. B
34. C
35. B
36. C
37. A
38. B
39. A
40. D
41. A
42. B

- 20. B
- 21. D
- 22. D
- 23. B
- 24. D
- 25. C
- 26. C
- 27. A
- 28. D
- 29. A
- 30. B
- 31. C
- 32. B
- 33. B
- 34. C
- 35. B
- 36. C
- 37. A
- 38. B
- 39. A
- 40. D
- 41. A
- 42. B
- 43. C
- 44. A
- 45. C
- 46. A
- 47. C
- 48. B
- 49. B
- 50. C
- 51. D
- 52. B
- 53. D
- 54. D
- 55. C
- 56. B
- 57. C
- 58. B
- 59. B

- 60. B
- 61. D
- 62. D
- 63. C
- 64. A
- 65. D
- 66. C
- 67. D
- 68. A
- 69. C
- 70. C
- 71. A
- 72. C
- 73. D
- 74. D
- 75. D
- 76. D
- 77. A
- 78. C
- 79. D
- 80. A
- 81. C
- 82. A
- 83. C
- 84. C
- 85. A
- 86. C
- 87. C
- 88. B
- 89. B
- 90. B
- 91. B
- 92. C
- 93. B
- 94. B
- 95. D
- 96. C
- 97. B
- 98. D
- 99. C

100. D

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