PREVIOUS YEAR PAPER

DSSSB Deputy Manager (Accounts) 2023 — 25 June 2023, Shift 1

DSSSB Other Posts · 25 June 2023 · Shift 1

160 of the paper's 200 questions · +1 for a correct answer, −0.25 for a wrong one

Left out of the original paper: 40 (any question that needs a figure, a symbol or formatting we cannot show, or whose text did not read back cleanly from the booklet).

Questions from the Delhi Subordinate Services Selection Board's paper of 25 June 2023, Shift 1. Each question is followed by its answer, and the answer key is repeated on the last page.

Take it as a timed practice test: exambharo.com/dsssb-other-posts/previous-year-papers/dsssb-other-posts-2023-deputy-manager-accounts-25-jun-shift-1/

General

1. A series is given with one term missing. Select the correct alternative from the given ones that will complete the series.
P14, S95, V176, Y257, B338, ?

(a) E419
(b) F420
(c) E409
(d) F419

Answer: (a)

2. Arrange the given words in the sequence in whi ney occur in the dictionary.
1. Kinaesthesia
2. Kindliness
3. Ketosteroid
4. Kinaestheses
5. Kindredship

(a) 31425
(b) 34152
(c) 31452
(d) 34125

Answer: (d)

3. In the following question, select the odd letter/letters from the given alternatives.

(a) EP
(b) HS
(c) NZ
(d) AL

Answer: (c)

4. In the following question, select the related letters from the given alternatives.
SG : TI :: QB: ?

(a) TC

(b) SD

(c) RC

(d) RD

Answer: (d)

5. In the following question, select the related word pair from the given alternatives.
East : North West :: ?

(a) West : North-east

(b) North-east : South

(c) South-west : North

(d) North : South west

Answer: (d)

6. In a certain code language, 'FAIR' is written as '© @ @ ©', 'CUBE' is written as '© @ © @'. What is the code for 'PIECE' in that code language?

(a) © @ @ © @

(b) © @ © © @

(c) © @ @ @ ©

(d) © © @ © @

Answer: (a)

7. A team of four members is to be selected among eight members M1, M2, M3, M4, M5, M6, M7 and M8. M3 and M8 have to be selected together and M4 have to be selected together. Either M1 or M5 has to be selected with M6. Neither M1 nor M2 can be selected with M7. Who among of the following membes can be selected?

(a) M1, M2, M3, M4

(b) M2, M3, M4, M6

(c) M1, M3, M7, M8

(d) M2, M4, M5, M6

Answer: (d)

8. 'A * B' means A is the father of B. 'A @ B' means 'A is the sister of B'. 'A # B' means 'A is the daughter of B'. 'A © B' means 'A is the son of B'. 'A % B' means 'A is the wife of B'. Which of the following statement is correct regarding P # Q @ R * S % T?
I. R is the father of P.
II. T is the son in law of R.

(a) Only I

(b) Only II

(c) Both I and II

(d) Neither I nor II

Answer: (b)

9. Five teachers A, B, C, D and E teach five different subject S1, S2, S3, S4 and S5 (not necessarily in the same order). Each also has a different car namely C1, C2, C3, C4 and C5 (not necessarily in the same direction). C teaches either S1 or S5. B and D have C3 and C4 respectively. E does not have C5, but he teaches S2. B does not teach S1 and S3. The one who teaches S4, likes C1.
Which of the following statement is correct?
I. B and D teach S5 and S3 respectively.
II. D has C4.

(a) Only I

(b) Only II

(c) Both I and II

(d) Neither I nor II

Answer: (c)

10. In the following question below are given some statements followed by some conclusions based on those statements. Taking the given statements to be true even if they seem to be at variance from commonly known facts. Read all the conclusions and then decide which of the given conclusion logically follows the given statements.
Statements:
I. All C are D.
II. All D are N.
Conclusions:
I. Some N are C.
II. All C are N.

(a) Only conclusion I follows

(b) Only conclusion II follows

(c) Both conclusion I and II follows

(d) Neither conclusion follows

Answer: (c)

11. In the following question below are given some statements followed by some conclusions based on those statements. Taking the given statements to be true even if they seem to be at variance from commonly known facts. Read all the conclusions and then decide which of the given conclusion logically follows the given statements.
Statements:
I.Some A are F.
II. Some F are C.
III. All F are T.
Conclusions:
I. Some T are A.
II. Some C are T.
III. Some A are C.

(a) Both conclusion I and II follows

(b) Both conclusion II and III follows

(c) Both conclusion I and III follows

(d) All conclusion follows

Answer: (a)

12. In the following question, select the related number from the given alternatives.
328 : 24 :: 538 : ?

(a) 36
(b) 60
(c) 47
(d) 38

Answer: (b)

13. In the following question, select the odd group of numbers from the given alternatives.

(a) (58, 179, 357)
(b) (64, 185, 353)
(c) (92, 213, 381)
(d) (28, 149, 317)

Answer: (a)

16. A cyclist rides 40 km towards the west. He truns towards the north and rides 30 km. Finally, he truns towards the east and rides 80 km. How far is he now from the starting point?

(a) 50 km
(b) 40 km
(c) 30 km
(d) 60 km

Answer: (a)

17. Vijay is facing towards the west. He rotates 145 degree in the clockwise direction, then he rotates 235 degree in the clockwise direction, then he rotates 170 degree in the anticlockwise direction. He rotates 280 degree in the anticlockwise direction. Finally, he rotates 150 degree in the clockwise direction. In which direction is he facing now?

(a) South-West
(b) North-West
(c) North-East
(d) South-East

Answer: (b)

21. Sarai Nurmahal is situated in which state of India?

(a) West Bengal
(b) Uttar Pradesh
(c) Punjab
(d) Bihar

Answer: (c)

22. Lyuva Khutla festival is celebrated in which state of India?

(a) Assam

(b) Mizoram

(c) Manipur

(d) Meghalaya

Answer: (b)

23. Which of the following statement is correct for fiscal deficit?

(a) Gross fiscal deficit = Total expenditure – (Revenue receipt + Non -debt creating capital receipts)

(b) Gross fiscal deficit = Total expenditure + (Revenue receipt + Non – debt creating capital receipts)

(c) Gross fiscal deficit = Total expenditure – (Revenue receipt – Non- debt creating capital receipts)

(d) Gross fiscal deficit = Total expenditure + (Revenue receipt – Non-debt creating capital receipts)

Answer: (a)

24. M1, M2, M3 and M4 are four measures of money alternative supply used by RBI. Which of the following statement is correct?
I. M1 and M2 are known as broad money.
II. M3 and M4 are known as narrow money.

(a) Only I

(b) Only II

(c) Both I and II

(d) Neither I nor II

Answer: (d)

26. Which of the following animal does not belong to Mollusca group?

(a) Octopus

(b) Pila

(c) Chiton

(d) Earthworm

Answer: (d)

27. Which of the following statement is correct?
I. The voltmeter is always connected in series across the points between which the potential difference is to be measured.
II. The SI unit of electric charge is coulomb.

(a) Only I

(b) Only II

(c) Both I and II

(d) Neither I nor II

Answer: (b)

28. Which of the following is the highest producer of rice in the world?

(a) India

(b) Russia

(c) China

(d) Japan

Answer: (c)

29. Which of the following pair of peak – country is correct?
I. Makalu – Nepal
II. Namcha Barwa – India

(a) Only I

(b) Only II

(c) Both I and II

(d) Neither I nor II

Answer: (a)

30. Which of the following statement is NOT correct?
I. The Narmada rises in the Amarkantak Hills in Madhya Pradesh.
II. Godavari is also known as "Dakshin Ganga".

(a) Only I

(b) Only II

(c) Both I and II

(d) Neither I nor II

Answer: (c)

31. Bindusara was an important ruler of which [illegible]ty?

(a) Haryanka Dynasty

(b) Maurya Dynasty

(c) Shunga Dynasty

(d) Kushana Dynasty

Answer: (b)

32. In which year Hindu college was established in Banaras?

(a) 1791

(b) 1789

(c) 1785

(d) 1786

Answer: (a)

33. Which of the following statement is correct?
I. Lala Lajpat Rai was an active member of the Arya Samaj.
II. All Indian Muslim League was formed at Dacca in 1906.

(a) Only I
(b) Only II
(c) Both I and II
(d) Neither I nor II

Answer: (c)

34. Which is the first Asian Country to launch a plastic pact?

(a) Bangladesh
(b) China
(c) India
(d) Pakistan

Answer: (c)

35. Who is the author, of the Book "Pyjamas are Forgiving "

(a) Sudha Murthy
(b) Twinkle Khanna
(c) Nadia Murad
(d) Priyanka Chopra

Answer: (b)

36. In August 2021, which ministry has launched th dia's first 'Quantum Computer Simulator Toolkit'?

(a) Ministry of Electronics and Information ology
(b) Ministry of Defence
(c) Ministry of Agriculture and Farmers Welfare
(d) Ministry of Civil aviation

Answer: (a)

37. Which article of Indian constitution deals with protection of monuments and places and objects of national importance?

(a) Article 50
(b) Article 49
(c) Article 51
(d) Article 45

Answer: (b)

38. Article 40 of Indian constitution deals with _____.

(a) organisation of village panchayats
(b) promotion of co-operative societies
(c) organisation of agriculture and animal husbandry
(d) separation of Judiciary from executive

Answer: (a)

39. International Chess Day is celebrated every year on _____.

(a) 21 July
(b) 19 July
(c) 20 July
(d) 18 July

Answer: (c)

40. Which of the following pair is correct?
I. French Open – Clay court II. Wimbledon – Grass court

(a) Only I
(b) Only II
(c) Both I and II
(d) Neither I nor II

Answer: (c)

42. When a number is multiplied by 17, then it increases by 256. What is the number?

(a) 16
(b) 21
(c) 9
(d) 18

Answer: (a)

44. If m n × n m = 6272, then what is the value of m ?

(a) 5
(b) 7
(c) 9
(d) 11

Answer: (c)

45. The Least Common Multiple of two numbers is 3 times of their Highest Common Factor. The sum of Least Common Multiple and Highest Common Factor is 576. If one number is 288, then what is the other number?

(a) 306
(b) 216
(c) 144
(d) 432

Answer: (b)

46. A dealer sells a machine having marked price of Rs. 3000 at a discount of 18 percent. What is the selling price of the machine?

(a) Rs. 2460
(b) Rs. 2540
(c) Rs. 2400
(d) Rs. 2520

Answer: (a)

47. 35 percent of 15 percent of a number is equal to 105. What is the 12.5 percent of that number?

(a) 240

(b) 250

(c) 260

(d) 270

Answer: (b)

48. Two numbers U and V are such that the sum of 25 percent of U and 22 percent of V is 1/2 of the sum of 30 percent of U and 54 percent of V. What is the ratio of U and V?

(a) 1 : 3

(b) 1 : 4

(c) 1 : 2

(d) 1 : 1

Answer: (c)

49. A shopkeeper sells a chair at a loss of 50 percent. Had he sold the chair for Rs. 120 more, then he would have suffered a loss of 10 percent. To earn a profit of 20 percent, what should be the selling price of the chair?

(a) Rs. 420

(b) Rs. 350

(c) Rs. 320

(d) Rs. 360

Answer: (d)

50. If P : Q = 2 : 3 and Q : R = 1 : 3, then what is the value of Q : (P + R)?

(a) 3 : 11

(b) 3 : 10

(c) 11 : 4

(d) 2 : 11

Answer: (a)

51. X and Y enter into a partnership and invested Rs. 5000 and Rs. 3000 respectively in the business.
After 6 months, Z also joins the business with an investment of Rs. 7000. After one year, they earned the profit of Rs. 4347. What is the profit share of Y?

(a) Rs. 1275

(b) Rs. 1134

(c) Rs. 1324

(d) Rs. 1025

Answer: (b)

52. A sum becomes Rs. 12960 in 2 years at the rate of 4 percent per annum on simple interest. What is the sum?

(a) Rs. 10000
(b) Rs. 11600
(c) Rs. 12000
(d) Rs. 12200

Answer: (c)

53. Ram travelled a certain distance by train at the speed of 36 km/hr and walked back the same distance at the speed of 24 km/hr. If the whole journey took 15 hours, then what was the distance?

(a) 216 km
(b) 184 km
(c) 232 km
(d) 248 km

Answer: (a)

54. A boat covers a distance of 4 km upstream and 10 km downstream in 120 minutes. It covers a distance of 6 km upstream and 20 km downstream in 210 minutes. What is speed of the boat in still water?

(a) 7 km/hr
(b) 4 km/hr
(c) 3 km/hr
(d) 5 km/hr

Answer: (a)

55. A1 is 4 times as efficient as A2 and they together complete a work in 14 days. How many days will A1 alone take to complete the same work?

(a) 17.5 days
(b) 18 days
(c) 16.5 days
(d) 20 days

Answer: (a)

56. Circumference of a circle is 148 cm more than its radius. What is the diameter of this circle?

(a) 14 cm
(b) 28 cm
(c) 42 cm
(d) 56 cm

Answer: (d)

61. Find the part of the given sentence that has an error in it. If there is no error, choose 'No error'.
A hurricane gain (1)/strength by using (2)/warm water as fuel (3)/.No error (4)

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

Answer: (a)

62. Find the part of the given sentence that has an error in it. If there is no error, choose 'No error'.
It is important never to pick up scat (1)/with bare hands, for you don't know (2)/what kind of diseases might be present (3)/.No error (4)

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

Answer: (b)

65. A sentence has been given with a blank to be filled with an appropriate word. Choose the correct alternative.
You _____ apologized for your mistake.

(a) should have
(b) must had
(c) can have
(d) should

Answer: (a)

66. A sentence has been given with a blank to be filled with an appropriate word. Choose the correct alternative.
The teacher is constantly _____ me although I always put my hand up.

(a) regarding
(b) ignoring
(c) attending
(d) nagging

Answer: (b)

67. Rearrange the parts of the sentence in correct order.
The weakness
P. on the Wall Street was due to concerns about Q. and the pace of economic recovery amid R. the Federal Reserve scaling back its asset purchases S. rapid spread of the coronavirus

(a) PRQS
(b) QRPS
(c) QSRP
(d) SPQR

Answer: (a)

68. The question below consists of a set of labeled sentences. Out of the four options given, select the most logical order of the sentences to form a coherent paragraph.
P. It is also associated with lower consumption of alcohol, according to a new study investigating psychological and physiological well-being.
Q. The association of physiological recovery with nutrition has been studied only scarcely.
R. A new study now investigates whether physiological recovery during sleep relates to eating behavior and diet quality.
S. Good sleep-time recovery is associated with a health-promoting diet and health-promoting eating habits

(a) RPQS
(b) SPQR
(c) PRSQ
(d) RPSQ

Answer: (b)

69. Choose the word that means the same as the given word.
Aggravate

(a) Depend
(b) Exasperate
(c) Bribe
(d) Corrupt

Answer: (b)

70. Choose the word that is opposite in meaning to the given word.
Zany

(a) Zest
(b) Dearth
(c) Sagacious
(d) Apathy

Answer: (c)

71. In the given question, four words are given out of which one word is correctly spelt. Choose the correctly spelt word.

(a) Defineatly
(b) Definitely
(c) Definately
(d) Definitaly

Answer: (b)

72. In the given question, four words are given out of which one word is correctly spelt. Choose the correctly spelt word.

(a) Belliegerant
(b) Bellygerent
(c) Belligerant
(d) Belligerent

Answer: (d)

73. In the following question, out of the given four alternatives, select the alternative which best expresses the meaning of the Idiom/Phrase.
To fly off the handle

(a) To break something valuable

(b) To lose one's temper

(c) To trip and fall

(d) To be rear death

Answer: (b)

74. In the following question, out of the given four alternatives, select the alternative which best expresses the meaning of the Idiom/Phrase.
To raise a dust

(a) To fill one with terror

(b) Deeply immersed

(c) To cause a turmoil

(d) To pass unnoticed

Answer: (c)

77. Which of the following was not one of the possibilities David Lentink thought of previously, behind the humming sound in hummingbirds?

(a) Pressure changes by the flapping

(b) Vortices in the airflow

(c) Whistling sounds from the feathers

(d) Direction of the wing movements

Answer: (d)

78. All of the given statements regarding scientists' experiment are correct EXCEPT:

(a) The team arranged more than 2,000 microphones.

(b) Six hummingbirds were kept in a cage.

(c) Hummingbirds do not create lift on the downstroke.

(d) The team noted motion of a hummingbird's wings as a crucial factor.

Answer: (c)

101. With respect to the deduction from total income, which of the following statements is INCORRECT?

(a) The deduction u/s 80D in respect of medical insurance premium

(b) The deduction u/s 80E in respect of repayment of loan for higher education

(c) The deduction u/s 80EEA in respect of purchase of electric vehicle

(d) The deduction u/s 80G in respect of donations to certain funds

Answer: (c)

102. With respect to process costing, which of the following statements is INCORRECT?

(a) Process costing is that form of specific order costing which applies where the work is undertaken to customer's special requirements.

(b) Products lose their individual identity as they are manufactured in a continuous flow.

(c) Transfer of costs from one process to another is made, as the product moves from one process to another.

(d) Normal losses are carefully predetermined and abnormal losses are segregated.

Answer: (a)

103. In the framework of decision making, the following steps are to be taken into consideration.
(i) Selection of the best alternative
(ii) Evaluation of the alternatives
(iii) Identification of the problem
(iv) Identification of alternatives
What is the correct order of the given steps?

(a) (ii), (iv), (iii) and (i)

(b) (i), (iv), (ii) and (iii)

(c) (iv), (iii), (i) and (ii)

(d) (iii), (iv), (ii) and (i)

Answer: (d)

104. Section _____ of the Companies Act, 2013, deals with the powers and duties of auditors.

(a) 141

(b) 143

(c) 145

(d) 149

Answer: (b)

105. Which of the following audits are regarded as statutory audits?
(i) Tax audit
(ii) Cost audit
(iii) Internal audit

(a) Only (i) and (ii)

(b) Only (ii) and (iii)

(c) Only (i) and (iii)

(d) (i), (ii) and (iii)

Answer: (a)

106. A project requires a cash outlay of ₹20,000 and generates cash inflows of ₹9,000, ₹6,000, ₹ 4,000 and ₹2,000 during the next 4 years. Find out the pay-back period of the project.

(a) 3 years

(b) 3 years and 4 months

(c) 3 years and 6 months

(d) 4 years

Answer: (c)

107. The basic objective of working capital is:

(a) optimum utilisation of resources for profitability

(b) ensuring marginal return on current assets is always more than cost of capital

(c) to meet day-to-day current obligations

(d) to ensure optimum capital structure

Answer: (c)

108. Which of the following is NOT regarded as a profitability ratio?

(a) Operating ratio

(b) Return on total resources

(c) Expense ratio

(d) Interest coverage ratio

Answer: (d)

109. Which of the following Cash Management Models is also called Miller-Orr Model?

(a) Inventory model

(b) Stochastic model

(c) Probability model

(d) Forensic model

Answer: (b)

110. With respect to capital market, which of the follo g statements is INCORRECT?

(a) The capital market is a market for financial as s which have a long or indefinite maturity.

(b) The primary market is a market for new issu or new financial claims.

(c) The secondary market is a market fo ues or new financial claims.

(d) Private placement is a way of selling secu ies privately to a small group of investors.

Answer: (c)

111. External factors also play an important role in organisational design. Which of the following is NOT regarded as an external factor?

(a) Political environment

(b) Technology

(c) Legal environment

(d) Size of the organisation

Answer: (d)

112. Which of the following is regarded as a non-monetary incentive for motivation?

(a) Proper wage or salary

(b) Bonus

(c) Appraisal of work

(d) Overtime

Answer: (c)

113. With respect to motivation, which of the following statements is INCORRECT?

(a) A drive is a physiological condition that moves the person to satisfy the needs.

(b) An incentive is the object for end of the motivated behaviour, such as a thing one wants to achieve, accomplish, or avoid.

(c) A motive is a requirement of a person for operational adjustment to the environment.

(d) Goals are the objects that fulfil or satisfy the relevant wants, needs, or drives.

Answer: (c)

114. Which of the following are regarded as determinants of group behaviour?
(i) An atrocious environment
(ii) Association of skills and role requirements (iii) Application of goals
(iv) Application through team rewards

(a) Only (i), (ii) and (iii)

(b) Only (ii), (iii) and (iv)

(c) Only (i), (iii) and (iv)

(d) Only (i), (ii) and (iv)

Answer: (b)

115. _____ is a process of comparing jobs with other jobs in terms of the demand a job makes on the worker.

(a) Job analysis

(b) Job evaluation

(c) Induction and placement

(d) Selection

Answer: (b)

116. Which of the following is regarded as a modern method of performance appraisal?

(a) Ranking Method

(b) Man-to-Man Comparison Method

(c) Behaviourally Anchored Rating Scales

(d) Graphic Rating Scale Method

Answer: (c)

117. Which of the following is/are regarded as an internal source of recruitment?

(a) Employment exchange

(b) Transfer

(c) Consultants

(d) Campus recruitment

Answer: (b)

118. The purpose of _____ is to pick up the most suitable people who would match the requirements of the job and the organisation.

(a) planning

(b) leadership

(c) motivation

(d) selection

Answer: (d)

119. Compensation systems are designed and managed to attain which of the following objectives in a company?
(i) Efficiency
(ii) Equity
(iii)Compliance with laws and regulations
(iv) Effectiveness

(a) Only (i), (ii) and (iii)

(b) Only (i), (ii) and (iv)

(c) Only (i), (iii) and (iv)

(d) (i), (ii), (iii) and (iv)

Answer: (a)

120. In relation to industrial relations, which are the two methods of settlement of disputes?

(a) Conciliation and arbitration

(b) Discussion and supervision

(c) Recruitment and motivation

(d) Planning and supervision

Answer: (a)

121. With respect to Accounting Standards on construction contracts, which of the following statements is INCORRECT?

(a) AS-9 deals with construction contracts.

(b) In construction contracts, the contractor agrees for fixed price of the contract or fixed rate per unit.

(c) In a cost plus contracts, the contractor is reimbursed the cost plus fixed percentage of fee/ profit.

(d) The profit or loss of construction contract is equal to (Contract Revenue – Contract Cost).

Answer: (a)

122. Short-term borrowings will include all loans within a period of _____ months from the date of the loan.

(a) 6

(b) 12

(c) 15

(d) 18

Answer: (b)

123. With respect to the definition of 'Income' under Section 2(24) of the Income Tax Act, 1961, which of the following statements is INCORRECT?

(a) Income may be received in cash or in kind.

(b) A person cannot make profit out of transaction with himself.

(c) Income may be from a temporary source or from a permanent source.

(d) Mere reimbursement of expenses is regarded as an income.

Answer: (d)

124. With respect to the nature and function of cost accounting, which of the following statements is INCORRECT?

(a) Cost accounting provides information to the management for proper planning, operation, control and decision making.

(b) Cost accounting classifies, records and analyses the transactions in a subjective manner, i.e., according to the nature of expense.

(c) Cost accounting provides a detailed system of control for materials, labour and overhead costs with the help of standard costing and budgetary control

(d) Cost accounts are concerned with internal transactions, which do not involve any cash payment or receipt.

Answer: (b)

125. CIMA London defines _____ as 'the category of basic costing methods which is applicable where the work consists of separate contracts, jobs or batches each of which is authorised by specific order or contract'.

(a) job costing

(b) operation costing

(c) process costing

(d) marginal costing

Answer: (a)

126. Calculate P/V ratio from the following information.
Period-1:
Sales: ₹1,50,000
Profit: 20,000
Period-2:Sales: ₹1,70,000
Profit: ₹25,000

(a) 13.33%

(b) 14.71%

(c) 14.06%

(d) 25.00%

Answer: (d)

127. _____ = (Standard Hours for Actual Production – Actual Hours) × Standard Rate

(a) Direct Labour Rate Variance

(b) Direct Labour Efficiency Variance

(c) Direct Labour Composition or Mix or Gang Variance

(d) Direct Labour Idle Time Variance

Answer: (b)

128. In case of a Government Company, the first auditor shall be appointed by Comptroller and Auditor General (CAG) within _____ from the date of registration.

(a) 30 days

(b) 45 days

(c) 60 days

(d) 90 days

Answer: (c)

129. An opinion is said to be _____, when the auditor concludes that the Financial Statements give a true and fair view in accordance with the financial reporting framework used for the preparation and presentation of the Financial Statements.

(a) qualified

(b) adverse

(c) modified

(d) unqualified

Answer: (d)

130. The amount of dividend, including int[illegible] div[illegible]d, shall be deposited in a scheduled bank in a separate account within _____ days from the [illegible] declaration of such dividend.

(a) five

(b) fifteen

(c) thirty

(d) sixty

Answer: (a)

131. Which of the following is NOT regarded as a capital structure ratio?

(a) Capital gearing

(b) Interest coverage ratio

(c) Proprietary ratio

(d) Debt to equity ratio

Answer: (b)

132. Common size statement, also known as _____ is a financial tool for studying the key changes and trends in the financial position and operational result of a company.

(a) component percentage statement

(b) horizontal analysis

(c) credit analysis statement

(d) income and expenditure analysis statement

Answer: (a)

133. The firm's credit standards are generally determined by which of the following 5Cs?

(a) Character, Cost, Capital, Collateral and Conditions

(b) Character, Capacity, Capital, Collateral and Conditions

(c) Character, Capacity, Capital, Collateral and Cost

(d) Character, Capacity, Capital, Cost and Conditions

Answer: (b)

134. With respect to Securities and Exchange Board of India (SEBI), which of the following is NOT regarded as Regulatory Functions?

(a) The registration and regulation of stockbrokers and sub–brokers.

(b) The registration and regulation of the working of collective investment schemes including mutual funds.

(c) Regulating substantial acquisitions of shares and takeover of companies.

(d) Promoting self-regulatory organisations.

Answer: (a)

135. The Central Office of the Reserve Ban' as ir lly established in _____, but was permanently moved to _____ in 1937.

(a) Mumbai; Delhi

(b) Kolkata; Mumbai

(c) Mumbai; Kolkata

(d) Nagpur; Mumbai

Answer: (b)

136. Which of the following are regarded as functions of financial market (i) To facilitate creation and allocation of credit and liquidity.
(ii) To serve as intermediaries for mobilisation of savings.
(iii) To assist the process of balanced economic growth.
(iv) To provide financial convenience.

(a) Only (i) and (ii)

(b) Only (iii) and (iv)

(c) Only (i), (ii) and (iv)

(d) (i), (ii), (iii) and (iv)

Answer: (d)

137. With respect to the characteristics of bureaucracy, which of the following statements is INCORRECT?

(a) Specialisation based on division of labour is the cornerstone of bureaucracy.

(b) Hierarchy is the second fundamental characteristic which is the feature of any bureaucratic form of organisation.

(c) Neutrality in decision making and its implementation are not regarded as the cardinal principles of a bureaucratic way of functioning.

(d) The bureaucratic form has no place for personal whims, fancies or irrational sentiments.

Answer: (c)

138. With respect to training, which of the following statements is INCORRECT?

(a) Training has a long-term perspective.

(b) Training means learnings skills and knowledge for doing a particular job.

(c) Training is job-centred in nature.

(d) Training is a process of learning a sequence of programmed behaviour.

Answer: (a)

139. With respect to merit pay and pay for performance, which of the following statements is INCORRECT?

(a) Pay for performance plans reward employees for being good at their jobs.

(b) Merit pay plans reward employees with raises rather than bonuses or other forms of financial compensation.

(c) When an employee receives a merit pay incer e, his/her salary is permanently increased.

(d) Merit pay and pay for performance are relat nd exactly identical terms.

Answer: (d)

140. Under Article _____ of the Indian Constitution, you have the right to form a trade union in India.

(a) 18 (1) (a)

(b) 18 (1) (b)

(c) 19 (1) (c)

(d) 20 (2) (d)

Answer: (c)

141. On 31 March 2023, the closing stock of Virat Ltd. includes 11,000 units costing at the rate of ₹10 i.e., ₹1,10,000. But the current market price as on that date was at the rate of ₹9 i.e., ₹99,000. According to AS 2, inventories will be valued at _____.

(a) ₹99,000

(b) ₹1,10,000

(c) ₹1,04,500

(d) ₹90,000

Answer: (a)

142. As per Section 63(1) of the Companies Act, 2013, a company CANNOT issue fully paid-up bonus shares to its members out of _____.

(a) free reserves

(b) securities premium account

(c) capital redemption reserve account

(d) revaluation reserves

Answer: (d)

143. As per Section 32 of the Income Tax Act, 1961, depreciation is calculated at the rate of _____ on furniture.

(a) 10%

(b) 15%

(c) 20%

(d) 30%

Answer: (a)

144. Mr. Alpesh had purchased a gold ring as on 17 August 2021 for ₹20,000. On 1 May 2022, he has sewn a diamond on it costing ₹25,000. On 1 August 2022, he sold the ring for ₹90,000 and incurred ₹5,000 brokerage for arranging customer. Compute the capital gain.

(a) ₹30,000

(b) ₹40,000

(c) ₹45,000

(d) ₹70,000

Answer: (b)

145. A gift not exceeding _____ in value in a [illegible]al year by an employee to the employee shall not constitute supply of goods or services or both.

(a) ₹10,000

(b) ₹20,000

(c) ₹50,000

(d) ₹80,000

Answer: (c)

146. Which of the following statements is INCORRECT?

(a) Verification is said to be the essence of auditing.

(b) Vouching is said to be the backbone of auditing.

(c) Verification means 'proving the truth'.

(d) Verification means an enquiry into the value, ownership, title, existence, possession and presence of any charge on the assets.

Answer: (a)

147. With respect to the internal control, which of the following statements is INCORRECT?

(a) Generally, there are two types of internal control in an organisation, preventive and detective controls.

(b) Preventive controls are designed to discourage errors or irregularities from occurring.

(c) Detective controls are designed to find errors or irregularities after they have occurred.

(d) Segregation of duties is an example of detective controls.

Answer: (d)

148. With respect to Internal Check, which of the following statements is INCORRECT?

(a) Internal control is a valuable part of the internal check.

(b) Internal check is said to have the fundamental aim to pin down to definite persons responsibility for particular acts, default or omission, by the segregation of tasks.

(c) Internal check is a system of allocation of responsibility, division of work and methods of recording transactions, whereby the work of an employee is checked continuously by another.

(d) The objective of internal check is to ensure that no one employee has exclusive control over any transaction or group of transactions and their recording in the books.

Answer: (a)

149. In relation to inventory management, which of the following is NOT a Technique of Inventory Control?

(a) Economic order quantity

(b) VED classification

(c) FSN analysis

(d) Credit policy classification

Answer: (d)

150. With respect to Financial Management, which of the following statements is INCORRECT?

(a) Financial Management is concerned with the managerial decisions that result in the acquisition and financing of only long-term credits (not short-term) for the firm.

(b) The objective of Financial Management is to trade-off between risk and return.

(c) Financial Management deals with activities which have financial implications.

(d) Financial Management is managerial activity which is concerned with planning and controlling of a firm’s financial resources.

Answer: (a)

151. With respect to corporate culture, which of the following is INCORRECT?

(a) Culture of integration: A high concern for employees as well as their performance.

(b) Culture of care: A high concern is displayed for individuals but not for their performance.

(c) Culture of neglect: An organisation wants to follow ethical norms but due to various limitations it is not always successful.

(d) Culture of compliance: A low ethical standard, cutting ethical concerns, not abiding by the law, or intentionally misrepresenting the law.

Answer: (d)

152. Which of the following is an INCORRECT statement with respect to leadership styles?

(a) An autocratic or authoritarian style is a traditional method of leadership.

(b) The democratic leader likes Theory Y; fairness, equity and human relation.

(c) The democratic style permits quick decision making, provides strong motivation and satisfaction to the leader.

(d) Under the Laissez-faire leadership style, the leader behaves primarily as a member of the group and plays the role of a member only.

Answer: (c)

153. With respect to development, which of the following statements is INCORRECT?

(a) Development means the growth of an employee in all respects. It shapes attitudes.

(b) Development is career-centred in nature.

(c) Development has a short-term perspective.

(d) Development refers to those learning opportunities designed to help employees grow.

Answer: (c)

154. An induction programme consists primarily of three steps.
(i) Follow-up orientation by either the personnel department or supervisor (ii) General orientation by the staff – the personnel department (iii) Specific orientation by the job supervisor, or his representative Which of the following is the correct order of the given steps?

(a) (i), (ii) and (iii)

(b) (ii), (iii) and (i)

(c) (i), (iii) and (ii)

(d) (iii), (ii) and (i)

Answer: (b)

155. Which of the following statements is INCORRECT?

(a) Job description is a standard of personnel and designates the qualities required for an acceptable performance.

(b) Job description is a written record of the duties, responsibilities and requirements of a particular job.

(c) Job specifications translate the job description into terms of human qualifications that are required for successful performance of a job.

(d) Job description helps top executives, especially when they jointly discuss one another's responsibilities.

Answer: (a)

156. Which of the following statements is INCORRECT?

(a) Recruitment means search of the prospective employee to suit the job requirements as represented by job specification.

(b) The various sources of recruitment are generally classified as an internal source and an external source.

(c) Recruitment is the process of searching for prospective employees and stimulating them to apply for jobs in the organisation.

(d) Trade unions are regarded as the internal sources of recruitment.

Answer: (d)

157. The concept of quality circles is based on the participating style of management which begun in _____ in 1960s.

(a) China

(b) Japan

(c) Korea

(d) Singapore

Answer: (b)

158. With respect to a sound incentive plan, which of the following statements is INCORRECT?

(a) A sound incentive plan consists of only monetary schemes and doesn't contain any non-monetary schemes.

(b) A sound incentive plan must guarantee minimum wages to all employees of the organisation.

(c) A sound incentive plan should be properly communicated to all the employees of the organisation to encourage both individual and group performance.

(d) The employee is expected to perform his task within the standard time because the standard time is fixed and set after making job analysis or time and motion study.

Answer: (a)

159. With respect to industrial relations, which of the following statements is/are INCORRECT?
(i) The term 'Industrial Relations' comprises 'Industry' and 'Relations' (ii) Industry includes primary activities like manufacturing, construction, trade, transport, commerce, banking, communication, etc.
(iii) Industry does not include secondary activities like agriculture, fisheries, plantation, forestry, horticulture, mining, etc.

(a) Only (i)

(b) Only (ii) and (iii)

(c) Only (i) and (ii)

(d) Only (i) and (iii)

Answer: (b)

160. Which of the following are the main parties who are actively associated with any industrial relations system?

(a) Only worker and the government

(b) Only management and the state

(c) Only government and the management

(d) The workers, the managements, the organisations of workers and managements and the state.

Answer: (d)

161. Which of the following is regarded as a DISADVANTAGE of Accounting Standard?

(a) Users are likely to think that said statements prepared using Accounting Standard are infallible.

(b) It provides the accountancy profession with useful working rules.

(c) It ensures the various users of financial statements to get complete crystal clear information on a more consistent basis from period to period.

(d) It helps the users to compare the financial statements of two or more organisations engaged in the same type of business operations.

Answer: (a)

162. According to AS-3 (Revised) cash flows, which of the following is NOT considered as cash flows from operating activities?

(a) Cash receipts from royalties, fees, commissions and other revenue

(b) Cash payments to suppliers for goods and services

(c) Cash payments to and on behalf of employees

(d) Cash payments by a lease for the reduction of the outstanding liability relating to a finance lease

Answer: (d)

163. Which of the following statements is INCORRECT?

(a) Part I of Schedule III is related to the preparation of profit and loss statement.

(b) Interest expenses are finance costs.

(c) Stock-in-Trade (in respect of goods acquired [illegible] trading) are classified as inventories.

(d) The aggregate amount of the balance of 'Re[illegible]ve and Surplus', is to be shown after adjusting negative balance of surplus/ [illegible] if [illegible]

Answer: (a)

164. Income up to _____ is exempt in respect of each minor child whose income is clubbed u/s 64(1A) of the Income Tax Act, 1961.

(a) ₹1,000

(b) ₹1,500

(c) ₹2,000

(d) ₹5,000

Answer: (b)

165. Under the head 'Income from other Sources', standard deduction allowed for family pension income is minimum of 1/3 of such pension or _____.

(a) ₹15,000

(b) ₹20,000

(c) ₹25,000

(d) ₹30,000

Answer: (a)

166. Losses from speculative transactions or business can be carried forward for _____ assessment years immediately succeeding the assessment year in which such loss is first computed.

(a) 4

(b) 6

(c) 8

(d) 10

Answer: (a)

167. When items of cost CANNOT be directly charged to or accurately identifiable with any cost centres, they are prorated or distributed amongst the cost centres on some predetermined basis. This method is known as:

(a) cost allocation

(b) cost apportionment

(c) conversion cost

(d) cost control

Answer: (b)

168. With respect to cost reduction and cost control, which of the following statements is INCORECT?

(a) Cost control represents efforts made towards achieving the target or goal.

(b) Cost reduction represents the achievement in t reduction of cost.

(c) Cost reduction is a preventive function.

(d) Cost control assumes the existence of stand s or norms which are not challenged.

Answer: (c)

169. Which of the following statements is INCORRECT?

(a) A voucher is a piece of substantiating evidence in the form of a written record of expenditure.

(b) Bank statements and minutes book are the examples of types of vouchers.

(c) Original vouchers are called collateral vouchers.

(d) Vouchers may generate inside the company (internal vouchers) or outside the company (external vouchers).

Answer: (c)

170. With respect to capital budgeting, which of the following statements is INCORRECT?

(a) Pay-back Period is a traditional method of capital budgeting appraisal methods.

(b) Accounting Rate of Return is a traditional method of capital budgeting appraisal methods.

(c) Profitability Index Method is a traditional method of capital budgeting appraisal methods.

(d) Terminal Value (TV) Method is a discounted cash flow technique of capital budgeting.

Answer: (c)

171. The most common standards used in ratio analysis in Financial Management are:
(i) absolute
(ii) historical
(iii) horizontal
(iv) budgeted

(a) Only (i) and (ii)

(b) Only (i) and (iii)

(c) Only (i), (ii) and (iv)

(d) (i), (ii), (iii) and (iv)

Answer: (d)

172. According to 'CFO Magazine' a finance executive at EI DuPont de Nemours and Co of Wilmington, Delaware, created the DuPont system of financial analysis in _____ and firstly it was used by the DuPont Corporation of USA in _____.

(a) 1919; 1920

(b) 1929; 1930

(c) 1949; 1951

(d) 1991; 1992

Answer: (a)

173. Which of the following is regarded as investment decisions falling under the scope of Financial Management?

(a) Working capital management

(b) Cost of capital

(c) Capital structure decision

(d) Dividend policy

Answer: (a)

174. Which of the following is an INCORRECT type of distinctive organisational culture?

(a) Networked culture (high on sociability; low on solidarity)

(b) Mercenary culture (low on sociability; high on solidarity)

(c) Fragmented culture (low on sociability; low on solidarity)

(d) Communal culture (low on sociability; high on solidarity)

Answer: (d)

175. French and Raven, social psychologists, identified five sources of power; _____.

(a) legitimate, reward, coercive, referent and unidentified power

(b) legitimate, promotion, coercive, referent and identified power

(c) legitimate, reward, coercive, referent and expert power

(d) legitimate, reward, identified, referent and expert power

Answer: (c)

176. What is the correct order of the steps in appraising performance of employees?
(i) Communicating Performance Expectations to Employees (ii) Measuring Actual Performance
(iii) Discussing the Appraisal with the Employee
(iv) Establishing Performance Standards
(v) Comparing Actual Performance with Standards

(a) (i), (ii), (iii), (iv) and (v)

(b) (ii), (iii), (iv), (i) and (v)

(c) (iv), (i), (ii), (v) and (iii)

(d) (iv), (i), (ii), (iii) and (v)

Answer: (c)

177. _____ is defined as the process of determining by observation and study and reporting pertinent information relating to the nature of a specific job.

(a) Job analysis

(b) Recruitment

(c) Induction

(d) Selection

Answer: (a)

178. _____ is the determination of the job to which an accepted candidate is to be assigned and his assignment to that job.

(a) Staffing

(b) Placement

(c) Job analysis

(d) Transfer

Answer: (b)

179. Which of the following is NOT regarded as internal problems in trade unions?

(a) Leadership

(b) Multiplicity

(c) Inter-union rivalry

(d) Technology

Answer: (c)

180. Which of the following statements is/are correct?
Statements:
1: The Industrial Disputes Act, 1947 extends to the whole of India.
2: The Industrial Disputes Act, 1947, came into force on the first day of January, 1947.

(a) Only statement-1 is correct

(b) Only statement-2 is correct

(c) Both statement-1 and statement-2 are correct

(d) Both statetment-1 and statement-2 are incorrect

Answer: (a)

181. With respect to Financial Accounting, which of the following statements is INCORRECT?

(a) Financial Accounting is based on the monetary and non-monetary transactions of an enterprise.

(b) Reports as per Financial Accounting are meant for the management as well as for shareholders and creditors of the concern.

(c) Reports should always be supported by relevant figures and should emphasise on the objectivity of data.

(d) Financial Accounting ascertains, evaluates and exhibits the financial strength of the whole business.

Answer: (a)

182. Which of the following statements is correct?

(a) If there is no provision in the Articles in regard to interest on Calls-in-Arrears, Table F of the Companies Act, 2013 shall be applicable, according to which interest will be charged at 10% per annum or at such lower rate, if any, as the board may determine.

(b) If there is no provision in the Articles in regard to interest on Calls-in-Advance, Table F of the Companies Act, 2013 shall be applicable, according to which interest will be charged at 10% per annum or at such lower rate, if any, as the board may determine.

(c) If there is no provision in the Articles in regard to interest on Calls-in-Arrears, Table F of the Companies Act, 2013 shall be applicable, according to which interest will be charged at 12% per annum or at such lower rate, if any, as the board may determine.

(d) If there is no provision in the Articles in regard to interest on Calls-in-Advance, Table F of the Companies Act, 2013 shall be applicable, according to which interest will be charged at 14% per annum or at such lower rate, if any, as the board may determine.

Answer: (a)

183. Which of the following statements is INCORRECT?

(a) Buy-back is permissible from existing security holders on a proportionate basis through tender offers.

(b) Buy-back is permissible from the open market through book-building process.

(c) Buy-back is permissible from the open market through stock exchange.

(d) A company can buy-back its shares from any person through spot transactions.

Answer: (d)

185. Which of the following statements is INCORRECT with respect to income taxable under the head ‘Salaries’?

(a) Basic salary is fully taxable.

(b) Dearness allowance is fully taxable.

(c) Bonus is fully taxable.

(d) Gratuity received during continuation of service is fully exempt in the hands of all employees.

Answer: (d)

186. With respect to income taxable under the head 'House property', _____ of the net annual value is allowed as a standard deduction in respect of all expenditures (other than interest on borrowed capital) irrespective of the actual expenditure incurred.

(a) 20%

(b) 25%

(c) 30%

(d) 40%

Answer: (c)

187. Which of the following are regarded as the principles of responsibility accounting?
(i) A target is fixed for each department or responsibility centre.
(ii) Budget performance is compared with the target.
(iii) The variances from plan are analysed so as to fix the responsibility.
(iv) Corrective action is taken by the higher management and is communicated.

(a) Only (i), (ii) and (iii)

(b) Only (i), (iii) and (iv)

(c) Only (ii), (iii) and (iv)

(d) Only (i) and (ii)

Answer: (b)

188. With respect to investigation, which of the following statements is INCORRECT?

(a) An investigation may be defined as an examina[illegible]n of accounts and records with a view to ascertain any fact for some special purpose whic[illegible]aries from assignment to assignment.

(b) The scope of investigations is not limited as [illegible]ards the period or areas to be covered unlike a traditional audit.

(c) Investigations involve an extended a[illegible]ocedure.

(d) An investigator can draw his conclusions only on the basis of substantial or sometimes conclusive evidence.

Answer: (b)

189. Which of the following is NOT an assumption of Modigliani and Miller?

(a) There is a perfect capital market.

(b) Firms can be classified into homogeneous risk classes.

(c) The dividend pay-out ratio is 50%.

(d) All investors have the same expectation of a firm's net operating income.

Answer: (c)

190. The functions of Financial Management can be broadly classified into three major decisions. Which of the following are NOT major decisions?

(a) Investment decisions

(b) Financing decisions

(c) Dividend decisions

(d) Venture Capital decisions

Answer: (d)

191. _____ refer to those documents that represent financial claims on assets.

(a) Financial markets

(b) Financial instruments

(c) Financial institutions

(d) Financial services

Answer: (b)

192. The theory relating to the concept of managerial grid was created by:

(a) Blake and Mouton

(b) Carl and Lewis

(c) Tony and White

(d) White and Crow

Answer: (a)

193. With respect to group dynamics, which of the following statements is INCORRECT?

(a) The main purpose of formal group is to seek achievement of pre-determined common goals.

(b) Friendship groups are regarded as informal groups.

(c) Reference groups are groups to which one may belong and allow oneself to be influenced by its members' behaviour.

(d) Informal groups are invariably larger in size as against formal groups which tend to be smaller in size.

Answer: (d)

194. Which of the following are regarded as the methods of inter-personal conflict resolutions?
(i) Withdrawal
(ii) Smoothing
(iii) Compromise
(iv) Confrontation

(a) Only (i) and (ii)

(b) Only (ii) and (iii)

(c) Only (i), (ii) and (iii)

(d) (i), (ii), (iii) and (iv)

Answer: (d)

195. Which of the following is regarded as Off-the-job Training Method?

(a) Simulation

(b) Job rotation

(c) Vestibule training

(d) Apprenticeship

Answer: (a)

196. Which of the following is NOT a method of job evaluation?

(a) Ranking Method

(b) Job Grading or Job Classification Method

(c) Factor-Comparison Method

(d) Technical Skill Analysis Method

Answer: (d)

197. With respect to training and development, which of the following statements is INCORRECT?

(a) Training and development, is one of the most important aspects of staffing.

(b) The process of increasing knowledge, skills and abilities of employees for doing a work is known as development.

(c) Development refers to the overall growth of the employees.

(d) Training enhances productivity and reduces accidents and wastage of resources.

Answer: (b)

198. With respect to the selection process, PIP tests are those which seek to measure one's _____.

(a) perfection, interest and perseverance

(b) personality, intelligence and preferences

(c) personality, interest and preferences

(d) personality, interest and perseverance

Answer: (c)

199. Causes of industrial disputes can be divided int ur major parts i.e., economic causes, managerial causes, political causes and other caus Which of the following is NOT regarded as an economic cause of industrial dispute?

(a) Unhygienic working conditions

(b) Long working hours

(c) Low wages

(d) Non-recognition of unions

Answer: (d)

Answer key

Answer key from the Delhi Subordinate Services Selection Board's official answer key for this sitting. "—" means the key gave none.

General

1	**(a)**	2	**(d)**	3	**(c)**	4	**(d)**	5	**(d)**	6	**(a)**	7	**(d)**	8	**(b)**
9	**(c)**	10	**(c)**	11	**(a)**	12	**(b)**	13	**(a)**	16	**(a)**	17	**(b)**	21	**(c)**
22	**(b)**	23	**(a)**	24	**(d)**	26	**(d)**	27	**(b)**	28	**(c)**	29	**(a)**	30	**(c)**
31	**(b)**	32	**(a)**	33	**(c)**	34	**(c)**	35	**(b)**	36	**(a)**	37	**(b)**	38	**(a)**
39	**(c)**	40	**(c)**	42	**(a)**	44	**(c)**	45	**(b)**	46	**(a)**	47	**(b)**	48	**(c)**
49	**(d)**	50	**(a)**	51	**(b)**	52	**(c)**	53	**(a)**	54	**(a)**	55	**(a)**	56	**(d)**
61	**(a)**	62	**(b)**	65	**(a)**	66	**(b)**	67	**(a)**	68	**(b)**	69	**(b)**	70	**(c)**
71	**(b)**	72	**(d)**	73	**(b)**	74	**(c)**	77	**(d)**	78	**(c)**	101	**(c)**	102	**(a)**
103	**(d)**	104	**(b)**	105	**(a)**	106	**(c)**	107	**(c)**	108	**(d)**	109	**(b)**	110	**(c)**
111	**(d)**	112	**(c)**	113	**(c)**	114	**(b)**	115	**(b)**	116	**(c)**	117	**(b)**	118	**(d)**
119	**(a)**	120	**(a)**	121	**(a)**	122	**(b)**	123	**(d)**	124	**(b)**	125	**(a)**	126	**(d)**
127	**(b)**	128	**(c)**	129	**(d)**	130	**(a)**	131	**(b)**	132	**(a)**	133	**(b)**	134	**(a)**
135	**(b)**	136	**(d)**	137	**(c)**	138	**(a)**	139	**(d)**	140	**(c)**	141	**(a)**	142	**(d)**
143	**(a)**	144	**(b)**	145	**(c)**	146	**(a)**	147	**(d)**	148	**(a)**	149	**(d)**	150	**(a)**
151	**(d)**	152	**(c)**	153	**(c)**	154	**(b)**	155	**(a)**	156	**(d)**	157	**(b)**	158	**(a)**
159	**(b)**	160	**(d)**	161	**(a)**	162	**(d)**	16	**(a)**	164	**(b)**	165	**(a)**	166	**(a)**
167	**(b)**	168	**(c)**	169	**(c)**	170	**(c)**	1	**(d)**	172	**(a)**	173	**(a)**	174	**(d)**
175	**(c)**	176	**(c)**	177	**(a)**	178	**(b)**	[illegible]	**(c)**	180	**(a)**	181	**(a)**	182	**(a)**
183	**(d)**	185	**(d)**	186	**(c)**	187	[illegible]	8	**(b)**	189	**(c)**	190	**(d)**	191	**(b)**
192	**(a)**	193	**(d)**	194	**(d)**	195	**(a)**	196	**(d)**	197	**(b)**	198	**(c)**	199	**(d)**