PREVIOUS YEAR PAPER

UP PGT 2016 — Commerce (Series A)

UP PGT · 1 or 2 February 2019

125 questions · +3.4 for a correct answer, −0 for a wrong one · 120 minutes

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Questions from the U.P. Secondary Education Services Selection Board's paper of 1 or 2 February 2019. Each question is followed by its answer, and the answer key is repeated on the last page.

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Commerce

1. Planning, organising, directing and controlling are the
   (a) functions of management
   (b) goals of management
   (c) results of management
   (d) all of the above
   Answer: (a)

2. The division of labour by grouping people and material resources into regional groups deals with
   (a) specialization
   (b) coordination
   (c) divisionalization
   (d) goal setting
   Answer: (c)

3. Number of principles of management as laid down by Henry Fayol is
   (a) 12
   (b) 14
   (c) 16
   (d) 20
   Answer: (b)

4. The elements of coordination are
   (a) Group effort
   (b) Unity of action
   (c) Common purpose
   (d) All of the above
   Answer: (d)

5. The economic environment of a business includes
   (a) Economic system
   (b) Economic policies
   (c) Economic conditions
   (d) All of the above
   Answer: (d)

6. Managerial skill includes
   (a) Technical skill
   (b) Diagnostic skill
   (c) Political skill
   (d) All of the above
   Answer: (d)

7. ____ is the set of mechanisms used in an organization to link the actions of its subunits into a consistent pattern.
   (a) Departmentation
   (b) Coordination
   (c) Control
   (d) Formal authority
   Answer: (b)

8. Henry Fayol divided the administrative activities ir
   (a) Two groups
   (b) Four groups
   (c) Six groups
   (d) Eight groups
   Answer: (c)

9. Elements of cost are
   (a) Material
   (b) Labour
   (c) Expenses
   (d) All of the above
   Answer: (d)

10. Under Management Reporting System Control Reports and Information Reports are a part of
   (a) Financial Reports
   (b) Operating Reports
   (c) Both Financial Reports and Operating Reports
   (d) None of these
   Answer: (b)

11. Amount set aside to meet losses due to bad debits is a

(a) reserve
(b) provision
(c) liability
(d) none of these

Answer: (b)

12. If the proposed dividend is 20% the percentage of profits to be transferred to reserve is :

(a) 2.5%
(b) 5%
(c) 7.5%
(d) 10%

Answer: (c)

13. Stock appearing-in the Trial Balance is shown in

(a) Trading Account
(b) Profit and Loss Account
(c) Balance Sheet
(d) Trading Account and Balance Sheet

Answer: (c)

14. On the admission of a new partner if the partners decide to record change in values of assets and liabilities in books but not in accounts, the firm prepares

(a) Memorandum Revaluation Account
(b) Revaluation Account
(c) Profit and Loss Adjustment Account
(d) Profit and Loss Appropriation Account

Answer: (a)

15. As per the rule of Garner V. Murray, the deficiency of the insolvent partner is shared by the solvent partners in their

(a) Profit sharing Ratio
(b) Capital Ratio
(c) Current Account Ratio
(d) Equal Ratio

Answer: (b)

16. Which one is the principle of 'double entry system' ?

(a) Purchase increases debit, income decreases credit
(b) Expense increases debit, income decreases credit
(c) Receiver is debit, giver is credit
(d) Receiver is credit, giver is debit

Answer: (c)

17. Income tax on interest, dividends and rent should be

(a) Debited to Profit and Loss Account

(b) Debited to Profit and Loss Appropriation Account

(c) Debited to provision for taxation

(d) None of these

Answer: (d)

18. The portion of uncalled amount of capital that can be called up only on winding up of the company is known as

(a) Authorised capital

(b) Issued capital

(c) Subscribed capital

(d) Reserve capital

Answer: (d)

19. On dissolution of a firm, an unrecorded liability is

(a) Debited to Realisation Account

(b) Credited to Realisation Account

(c) Credited to Liability Account

(d) Debited to Revaluation Account

Answer: (a)

20. In the calculation of net profit of ₹ 15,00,000 for t period, ₹ 20,000 profit on sale of an asset and ₹ 10,000 depreciation have been taken into cor eration. In this case funds from operations will be

(a) ₹ 15,00,000

(b) ₹ 15,30,000

(c) ₹ 14,90,000

(d) ₹ 15,10,000

Answer: (c)

21. Share premium money can be used for

(a) Payment of dividend

(b) Writing off goodwill

(c) Issue of fully paid bonus shares

(d) None of the above

Answer: (c)

22. Prime cost is ₹ 16,000. Material is 60% of labour. Labour is

(a) ₹ 5,000

(b) ₹ 6,000

(c) ₹ 10,000

(d) none

Answer: (c)

23. An ordinarily resident is who follows :
    (a) both basic and additional conditions
    (b) only basic conditions
    (c) only additional condition
    (d) none of these

    Answer: (a)

24. Agriculture income includes
    (a) Income from sale of crop
    (b) Income from preparing the agricultural produce saleable
    (c) Income from gardening
    (d) All of the above

    Answer: (d)

25. Which among the following is not a technique of business forecasting ?
    (a) Trend Analysis
    (b) Correlation Analysis
    (c) Time Series Analysis
    (d) Regression Analysis

    Answer: (b)

26. Internal Management Reports are useful for
    (a) Top level managers
    (b) Functional managers
    (c) Operating managers
    (d) All of the above

    Answer: (d)

27. At Break-Even point, contribution is equal to
    (a) Variable cost
    (b) Fixed cost
    (c) Total cost
    (d) Sales price

    Answer: (b)

28. The person who bears a risk to produce goods or services to earn profit is called
    (a) Entrepreneur
    (b) Professional
    (c) Trader
    (d) Investor

    Answer: (a)

29. Education cess of 3% is payable on :
    (a) Income tax
    (b) Income tax plus surcharge
    (c) Surcharge
    (d) None of these
    Answer: (b)

30. Indifference curve is the combination of two goods that are
    (a) Complementary goods
    (b) Substitute goods
    (c) Not related with each other
    (d) Related to two different people
    Answer: (b)

31. If correlation coefficient between two variables is uncertain, it implies that
    (a) r = +1
    (b) r = −1
    (c) r = 0
    (d) r = 0.5
    Answer: (c)

32. We should expect negative correlation while stud' g relationship between
    (a) income and expenditure of family
    (b) price and demand of a product
    (c) sales and profits of a company
    (d) none of the above
    Answer: (b)

33. If marginal utility is zero then
    (a) Total utility is zero
    (b) An additional unit of consumption will decrease total utility
    (c) An additional unit of consumption will increase total utility
    (d) Total utility is maximised
    Answer: (d)

34. Which is not the part of business cycle ?
    (a) Boom
    (b) Depression
    (c) Recovery
    (d) Acceleration
    Answer: (d)

35. From the following data, calculate P/V ratio.
Sales Profit
2017 ₹ 50,000 ₹ 5,000
2018 ₹ 75,000 ₹ 10,000

(a) 15%
(b) 20%
(c) 18%
(d) 16%

Answer: (b)

36. Classification of the students of a college in two categories 'rural' and 'urban' is called

(a) Qualitative classification
(b) Quantitative classification
(c) Geographical classification
(d) None of these

Answer: (a)

37. If in a year, the gross fiscal deficit of a Government is ₹ 3,00,000 crore, revenue deficit is ₹ 1,50,000 crore and interest payments are ₹ 80,000 crore, then the primary deficit of the Government in the year is :

(a) ₹ 23,000 crore
(b) ₹ 45,000 crore
(c) ₹ 70,000 crore
(d) ₹ 2,20,000 crore

Answer: (d)

38. The system of recording transaction based on dual aspect concept is called :

(a) double account system
(b) double entry system
(c) single entry system
(d) none of these

Answer: (b)

39. According to the money measurement concept, which among the following will be recorded in the books of account of the business :

(a) health of managing director of the company
(b) quality of company's goods
(c) value of plant and machinery
(d) none of these

Answer: (c)

40. Bill of lading is issued by
(a) Shipping company
(b) Exporter
(c) Port Trust Authority
(d) Importer

Answer: (a)

41. A prospectus for inviting subscription in shares or debentures can be issued only by
(a) Public Company
(b) Private Company
(c) Both of the above
(d) None of the above

Answer: (a)

42. National Income can be measured by
(a) Expenditure Method
(b) Income Method
(c) Production Method
(d) All of the above

Answer: (d)

43. In the long run, the cost and output relationship d nds on :
(a) return to scale
(b) fixed proportion of the variables
(c) return to the variable factors
(d) return to the fixed factors

Answer: (a)

44. The theory that supply creates its own demand and therefore full employment is a natural situation is concerned with :
(a) Say's law
(b) Pigou's law of employment
(c) Giffen's paradox
(d) Keynesian theory of employment

Answer: (a)

45. According to the classical theory of employment, deviations from the state of full employment are of
(a) permanent nature
(b) purely temporary
(c) imaginary situations
(d) normal situations

Answer: (b)

46. In which sampling the entire population is segmented into mutually exclusive groups ?

(a) Convenience sampling

(b) Quota sampling

(c) Judgment sampling

(d) Snowball sampling

Answer: (b)

47. The sampling error is inversely proportional to the

(a) Sample size

(b) Population size

(c) Systematic error

(d) Sampling frame error

Answer: (a)

48. In which of the following forecasting technique, data obtained from past experience is analyzed ?

(a) Judgemental forecast

(b) Time series forecast

(c) Associative forecast

(d) All of the above

Answer: (b)

49. A report that accumulates information about enti organisation and serves the interest of outsiders as well is called

(a) Enterprise report

(b) Control report

(c) Investigation report

(d) Budget report

Answer: (a)

50. The balance of trade was favourable to India in :

(a) 1970-71 and 1974-75

(b) 1972-73 and 1976-77

(c) 1972-73 and 1975-76

(d) 1971-72 and 1976-77

Answer: (b)

51. On the admission of a new partner, any increase in the value of Buildings is credited to

(a) Buildings Account

(b) Profit and Loss Account

(c) Revaluation Account

(d) All Partners' Capital Account

Answer: (c)

52. The main objective of Cost Accounting is to
    (a) Maximise profits of the organisation
    (b) Determine the selling price of goods and services
    (c) Provide information to management for decision making
    (d) Help in valuation of inventory of finished goods

    Answer: (c)

53. If a share of ₹ 10 each on which ₹ 8 has been called and ₹ 6 is paid is forfeited then, the share capital account should be debited with
    (a) ₹ 10
    (b) ₹ 8
    (c) ₹ 6
    (d) ₹ 4

    Answer: (b)

54. The use of LIFO method is suitable when prices are
    (a) Falling
    (b) Rising
    (c) Constant
    (d) In all of the above conditions

    Answer: (b)

55. The maximum number of partners in case of an ordinary partnership firm should not exceed
    (a) 10
    (b) 20
    (c) 30
    (d) 40

    Answer: (b)

56. The limit of investment in plant and machinery to be classified as a small-scale industry is
    (a) Rs. 35 lakhs
    (b) 5 crores
    (c) 70 lakhs
    (d) none of these

    Answer: (b)

57. In India, Census is conducted by
    (a) National Sample Survey Organisation
    (b) Central Statistical Organisation
    (c) Registrar General and Census Commissioner
    (d) None of the above

    Answer: (c)

58. General principles of reporting are
    (a) Comparison
    (b) Consistency
    (c) Correctness
    (d) All of the above

    Answer: (d)

59. The duty which is imposed on import and export of goods is called
    (a) Excise duty
    (b) Custom duty
    (c) Purchase and Sale duty
    (d) Trade duty

    Answer: (b)

60. The most precise test of liquidity is
    (a) Quick ratio
    (b) Current ratio
    (c) Absolute liquid ratio
    (d) None of the above

    Answer: (c)

61. Which among the following is not an element of st ng process ?
    (a) Human Resource Planning
    (b) Recruitment and Selection
    (c) Payroll Management
    (d) Job Evaluation of Employees

    Answer: (c)

62. Which one of the following indices satisfies both time reversal and factor reversal test ?
    (a) Laspeyre's index number
    (b) Fisher's index number
    (c) Paasche's index number
    (d) Kelly's index number

    Answer: (b)

63. The major goals for most organizations are
    (a) societal, personal and output
    (b) societal, output and systems
    (c) personal and impersonal
    (d) none of these

    Answer: (b)

64. A major distinction between line and staff units concerns
    (a) the amount of resources each is allowed to utilize
    (b) linkage of their jobs to the goals of the firm
    (c) their linkage to the outside world
    (d) none of these

    Answer: (b)

65. Control involves all but
    (a) measuring results
    (b) establishing goals
    (c) taking corrective action
    (d) selecting Human Resource

    Answer: (d)

66. Which of the following account will be debited if purchases of goods are made on credit ?
    (a) Cash
    (b) Debtor
    (c) Creditor
    (d) Purchases

    Answer: (d)

67. The written agreement between the partners is ca[illegible]
    (a) Memorandum of Association
    (b) Articles of Association
    (c) Partnership Deed
    (d) Certificate of Registration

    Answer: (c)

68. Written statements of organizational purpose are called
    (a) mission statements
    (b) formalization
    (c) formal organization charts
    (d) none of these

    Answer: (a)

69. The division of labour through the formation of work units or groups within an organisation is called
    (a) control
    (b) vertical specialization
    (c) horizontal specialization
    (d) coordination

    Answer: (c)

70. The set of mechanisms used to keep actions and outputs within predetermined limits is called
(a) coordination
(b) vertical specialization
(c) control
(d) formalization
Answer: (c)

71. Which among the following is an essential step in organising process ?
(a) Establishment of planning premises
(b) Delegation of authority
(c) Internal co-ordination
(d) Job evaluation
Answer: (b)

72. Which of the following is the advantage of sole proprietorship ?
(a) Ease in formation
(b) Flexibility in operations
(c) Minimum regulations
(d) All of the above
Answer: (d)

73. Dividends are usually paid on
(a) paid up capital
(b) authorised capital
(c) called up capital
(d) issued capital
Answer: (a)

74. Securities premium reserve account is shown on the liabilities side in the balance sheet under the heading
(a) reserves and surplus
(b) current liabilities and provisions
(c) share capital
(d) all of these
Answer: (a)

75. Indicate the item that appears in the surplus account
(a) proposed dividend
(b) provision for taxation
(c) contribution to provident fund
(d) none of these
Answer: (a)

76. If Goods worth ₹ 10,000 are sold on the basis of sale on approval, the adjustment of this transaction on the date of accounting is done in

(a) Sales
(b) Stock
(c) Debtors
(d) All of the above

Answer: (d)

77. On the dissolution of firm, its assets are transferred to realization account at

(a) Book value
(b) Market value
(c) Book value or Market value (Whichever is less)
(d) Realizable value

Answer: (a)

78. An adjustment entry for prepaid expenses affects

(a) Assets and Expenses
(b) Assets and Income
(c) Liabilities and Expenses
(d) Liabilities and Assets

Answer: (a)

79. Debenture holders are

(a) Creditors
(b) Owners
(c) Customers
(d) Regulators

Answer: (a)

80. After redemption of debentures, the balance of Debenture Redemption Reserve Account is transferred to

(a) Capital Reserve Account
(b) General Reserve Account
(c) Sinking Fund Account
(d) Profit and Loss Account

Answer: (b)

81. When shares are forfeited, the share capital account is debited with

(a) Paid up amount of forfeited shares
(b) Called up amount of forfeited shares
(c) Uncalled amount of forfeited shares
(d) Face value of forfeited shares

Answer: (b)

82. Net profit before following adjustment is ₹ 3,60,000
Outstanding salary is ₹ 20,000
Prepaid insurance is ₹ 26,000
After adjustment net profit is

(a) ₹ 3,66,000
(b) ₹ 3,80,000
(c) ₹ 3,46,000
(d) ₹ 3,86,000

Answer: (a)

83. The 'going concern concept' is the underlying basis for

(a) Depreciating fixed assets over their useful life
(b) Consolidating the accounts of subsidiary companies with their parent companies
(c) Disclosing the market value of securities
(d) Disclosing the sales and other operating information in the income statement

Answer: (a)

84. The profit sharing ratio of ABC is 1/2, 2/5, 1/10. After retirement of A, remaining partners' ratio will be

(a) 4 : 1
(b) 5 : 1
(c) 3 : 1
(d) 2 : 1

Answer: (a)

85. Allotment of overhead to cost unit is called

(a) Cost Allocation
(b) Cost Apportionment
(c) Cost Absorption
(d) Cost Classification

Answer: (a)

86. Which method of costing is used in hospitals ?

(a) Unit costing
(b) Operating costing
(c) Multiple costing
(d) Job costing

Answer: (b)

87. Non agricultural income includes

(a) Income from sale of wild grass
(b) Income from fisheries
(c) Royalty income of mines
(d) All of the above

Answer: (d)

88. If selling price is ₹ 10; variable cost per unit is ₹ 6 and total fixed costs are ₹ 48,000 then the Break Even Point will be

(a) ₹ 72,000
(b) ₹ 96,000
(c) ₹ 1,20,000
(d) ₹ 1,60,000

Answer: (c)

89. If the current ratio of a firm is 2.5 : 1 and working capital is ₹ 90,000 then the amount of current liabilities will be

(a) ₹ 2,25,000
(b) ₹ 1,35,000
(c) ₹ 60,000
(d) ₹ 36,000

Answer: (c)

90. Which among the following is not a business forecasting technique ?

(a) Budgeting
(b) Profit planning
(c) Determining the cost standards
(d) Presenting financial statements

Answer: (d)

91. Determining the tax liability is called

(a) assessment
(b) scrutiny
(c) enquiry
(d) none of these

Answer: (a)

92. The subject matter of Macro Economics includes

(a) National Income
(b) International Trade
(c) Trade Cycle
(d) All of the above

Answer: (d)

93. Correlation coefficient is a measure of

(a) relationship between two variables
(b) linear relationship between two variables
(c) independence between two variables
(d) dependence between two variables

Answer: (b)

94. Which type of data is not suited for calculation of Pearson correlation coefficient ?
    (a) nominal
    (b) ordinal
    (c) interval
    (d) ratio
    Answer: (a)

95. Gross profit ratio is calculated by
    (a) (Gross Profit/Gross Sales) × 100
    (b) (Gross Profit/Net Sales) × 100
    (c) (Net Profit/Gross Sales) × 100
    (d) None of the above
    Answer: (b)

96. Which among the following is a non economic activity ?
    (a) Business
    (b) Service
    (c) Charity
    (d) Profession
    Answer: (c)

97. In management, policy formulation is a part of
    (a) Planning
    (b) Directing
    (c) Coordinating
    (d) Controlling
    Answer: (a)

98. The limits of Karl Pearson's correlation coefficient are
    (a) ± 1
    (b) ± 2
    (c) ± 3
    (d) None of these
    Answer: (a)

99. When Goods are imported for the purpose of export, it is called
    (a) Import
    (b) Export
    (c) Entrepot
    (d) Foreign Trade
    Answer: (c)

100. What is the theory that opening a country to world markets gives an opportunity to utilize unemployed and underemployed resources known as

(a) Ricardian theory
(b) Heckscher-ohlin theory
(c) Vent-for-surplus theory
(d) Strategic trade theory

Answer: (c)

101. The practice of appending notes regarding contingent liabilities in accounting statements is in pursuant to

(a) convention of consistency
(b) money measurement concept
(c) convention of conservatism
(d) convention of disclosure

Answer: (d)

102. The convention of conservatism is applicable in :

(a) providing for discount on creditors
(b) making provision for bad and doubtful debts
(c) creating reserve for financial stability
(d) none of these

Answer: (b)

103. If a share of ₹ 10, on which ₹ 6 has been paid, is forfeited, it can be reissued at a minimum price of :

(a) ₹ 6 per share
(b) ₹ 4 per share
(c) ₹ 10 per share
(d) None of the above

Answer: (b)

104. According to Malthus population grows

(a) Arithmetically
(b) Geometrically
(c) At constant rate
(d) None of the above

Answer: (b)

105. Production function is the relation of

(a) Cost and Profit
(b) Input and Output
(c) Profit and Loss
(d) Price and Demand

Answer: (b)

106. A perfect correlation is signified by

(a) 0

(b) – 1

(c) + 1

(d) −1 to + 1

Answer: —

107. Index for base period is always taken as

(a) 0

(b) 100

(c) 200

(d) 1000

Answer: (b)

108. If Laspeyre's Index No. is 121 and Paasche's Index No. is 144 then Fisher's Index No. is

(a) 137.5

(b) 213.8

(c) 321

(d) 132

Answer: (d)

109. The absolute value of the difference between an unbiased point estimate and the corresponding population parameter is known as a

(a) Population error

(b) Standard error

(c) Sampling error

(d) None of the above

Answer: (c)

110. Questionnaire survey method is used to collect

(a) Tertiary data

(b) Secondary data

(c) Primary data

(d) None of the above

Answer: (c)

111. Earned, but not yet received income is treated as

(a) Assets

(b) Liability

(c) Loss

(d) Capital

Answer: (a)

112. Advanced money received from a customer for supply of goods in future is a/an

(a) Income
(b) Expense
(c) Current Liability
(d) Current Asset

Answer: (c)

113. Sales budget is a

(a) functional budget
(b) master budget
(c) expenditure budget
(d) none of these

Answer: (a)

114. The difference between fixed and variable cost has a special significance in the preparation of

(a) flexible budget
(b) master budget
(c) cash budget
(d) none of these

Answer: (a)

115. If machine hours are 8000 and factory overhead absorption rate per machine hour is ₹ 8, then the absorbed factory overheads will be

(a) ₹ 1,000
(b) ₹ 8,000
(c) ₹ 64,000
(d) ₹ 7,992

Answer: (c)

116. Accounting principles are based on

(a) Practicability
(b) Subjectivity
(c) Convenience in recording
(d) None of the above

Answer: (c)

117. The relationship between liquidity and risk is

(a) direct
(b) inverse
(c) no relationship
(d) none of these

Answer: (b)

118. The limit of maximum number of members in a private company is :
(a) 20
(b) 200
(c) 500
(d) none of these
Answer: (b)

119. National sample survey organisation conducts surveys on
(a) Socio-Economic Subjects
(b) Agricultural and Industrial Subjects
(c) Demographic issues
(d) All of the above
Answer: (d)

120. If the value of any regression coefficient is zero, then two variables are
(a) Dependent
(b) Independent
(c) Correlated
(d) Qualitative
Answer: (b)

121. Management Accounting deals with
(a) Quantitative information
(b) Qualitative information
(c) Both the (A) and (B)
(d) None of the (A) and (B)
Answer: (c)

122. A wholesaler as an intermediary is a link between
(a) Manufacturer and Consumer
(b) Manufacturer and Stockist
(c) Manufacturer and Retailer
(d) Retailer and Customer
Answer: (c)

123. Which one of the following index number is based on geometric mean ?
(a) Laspeyre's index number
(b) Fisher's index number
(c) Paasche's index number
(d) Bowley's index number
Answer: (b)

124. When average cost falls, as a result of increase in output the marginal cost is

(a) More than average cost

(b) Less than average cost

(c) Equal to average cost

(d) None of the above

Answer: (b)

125. Which of the following is not a non-tariff barrier ?

(a) Voluntary export restraint

(b) Health and product standards

(c) Environment protection laws

(d) Ad-valorem duties

Answer: (d)

Answer key

Answer key from the U.P. Secondary Education Services Selection Board's official answer key for this sitting. "—" means the key gave none.

Commerce

1	**(a)**	2	**(c)**	3	**(b)**	4	**(d)**	5	**(d)**	6	**(d)**
7	**(b)**	8	**(c)**	9	**(d)**	10	**(b)**	11	**(b)**	12	**(c)**
13	**(c)**	14	**(a)**	15	**(b)**	16	**(c)**	17	**(d)**	18	**(d)**
19	**(a)**	20	**(c)**	21	**(c)**	22	**(c)**	23	**(a)**	24	**(d)**
25	**(b)**	26	**(d)**	27	**(b)**	28	**(a)**	29	**(b)**	30	**(b)**
31	**(c)**	32	**(b)**	33	**(d)**	34	**(d)**	35	**(b)**	36	**(a)**
37	**(d)**	38	**(b)**	39	**(c)**	40	**(a)**	41	**(a)**	42	**(d)**
43	**(a)**	44	**(a)**	45	**(b)**	46	**(b)**	47	**(a)**	48	**(b)**
49	**(a)**	50	**(b)**	51	**(c)**	52	**(c)**	53	**(b)**	54	**(b)**
55	**(b)**	56	**(b)**	57	**(c)**	58	**(d)**	59	**(b)**	60	**(c)**
61	**(c)**	62	**(b)**	63	**(b)**	64	**(b)**	65	**(d)**	66	**(d)**
67	**(c)**	68	**(a)**	69	**(c)**	70	**(c)**	71	**(b)**	72	**(d)**
73	**(a)**	74	**(a)**	75	**(a)**	76	**(d)**	77	**(a)**	78	**(a)**
79	**(a)**	80	**(b)**	81	**(b)**	82	**(a)**	83	**(a)**	84	**(a)**
85	**(a)**	86	**(b)**	87	**(d)**	88	**(c)**	89	**(c)**	90	**(d)**
91	**(a)**	92	**(d)**	93	**(b)**	94	**(a)**	95	**(b)**	96	**(c)**
97	**(a)**	98	**(a)**	99	**(c)**	100	**(c)**	101	**(d)**	102	**(b)**
103	**(b)**	104	**(b)**	105	**(b)**	106	**—**	107	**(b)**	108	**(d)**
109	**(c)**	110	**(c)**	111	**(a)**	112	**(c)**	113	**(a)**	114	**(a)**
115	**(c)**	116	**(c)**	117	**(b)**	118	**(b)**	119	**(d)**	120	**(b)**
121	**(c)**	122	**(c)**	123	**(b)**	124	**(b)**	12	**(d)**		