PREVIOUS YEAR PAPER

UP TGT 2016 — Commerce (Series A)

UP TGT · 8 or 9 March 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 8 or 9 March 2019. Each question is followed by its answer, and the answer key is repeated on the last page.

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Commerce

1. “Bad money drives good money out of circulation.” The propounder of this statement was :
   (a) J.M. Keynes
   (b) Thomas Gresham
   (c) Samuelson
   (d) Crowther
   Answer: (b)

2. Utility derived from consumption of an additional unit of a good is called
   (a) Total utility
   (b) Marginal utility
   (c) Additional utility
   (d) Derived utility
   Answer: (b)

3. Vouching is concerned with :
   (a) Verification of authority and authenticity of transaction
   (b) Validity of documentary evidences
   (c) Accuracy of recorded entries and postings in books
   (d) All of above
   Answer: (d)

4. Which of the following is not a method of collecting primary data ?
   (a) Direct interview
   (b) Indirect interview
   (c) National publications
   (d) Questionnaire method
   Answer: (c)

5. Which one of the following is not a clerical error ?
   (a) Error of omission
   (b) Error of commission
   (c) Error of principle
   (d) Compensating error
   Answer: (c)

6. Part of capital which can be called-up at the time of winding of company is called :
   (a) Reserve capital
   (b) Uncalled capital
   (c) Issued capital
   (d) Authorised capital
   Answer: (a)

7. Latin word “audire” means
   (a) To adjust
   (b) To dare
   (c) To hear
   (d) To here
   Answer: (c)

8. Which is not the objective of Auditing ?
   (a) Recording of original entries
   (b) Verification of financial statements
   (c) Detection of errors
   (d) Detection of frauds
   Answer: (a)

9. In a company, Internal Auditor is appointed by :
   (a) Board of Directors
   (b) Shareholders
   (c) Government
   (d) Creditors
   Answer: (a)

10. Under Royalty Accounts, if there is strike for a certain period then :
   (a) Royalty is reduced proportionately
   (b) Shortworkings is reduced proportionately
   (c) Minimum rent is reduced proportionately
   (d) All of the above
   Answer: (c)

11. When subsidiary books are maintained, the entry for special discounts to customers is done in :
    (a) Journal
    (b) Sales book
    (c) Cash book
    (d) None of these
    Answer: (a)

12. A scheme of work to be done by the auditor is called :
    (a) Audit system
    (b) Audit survey
    (c) Audit programme
    (d) Audit guidelines
    Answer: (c)

13. The middle value of an ordered array of numbers is the
    (a) Mode
    (b) Mean
    (c) Median
    (d) Quartile
    Answer: (c)

14. The surplus or deficit revealed by income and exp iture account is transferred to :
    (a) Receipts and payments account
    (b) Profit and loss account
    (c) Capital account
    (d) Capital fund
    Answer: (d)

15. 'Management is the function of executive leadership everywhere' – This definition is given by :
    (a) P. Kotler
    (b) H. Koontz
    (c) R.C. Davis
    (d) O'Donnel
    Answer: (c)

16. Which one of the following error do not affect the agreement of trial balance ?
    (a) Casting and posting errors
    (b) Amount omitted from trial balance
    (c) Recording of asset as expense
    (d) Omission of an entry into ledger
    Answer: (c)

17. Auditor gives report on :

(a) Truthfulness of accounts

(b) Fairness of accounts

(c) Validity of accounts

(d) All of these

Answer: (d)

18. Which media is useful for illiterate consumers ?

(a) Print media

(b) Broadcast media

(c) Posters/Hoardings

(d) Transit means

Answer: (b)

19. In a questionnaire, how many answers should be there for simple alternative questions ?

(a) Three

(b) Two

(c) No

(d) Many

Answer: (b)

20. The relationship between rate of inputs of produc services and the rate of output is known as :

(a) Production function

(b) Utility function

(c) Supply function

(d) None of these

Answer: (a)

21. The persons who sign the Memorandum of Association of a company are called :

(a) Shareholders

(b) Directors

(c) Subscribers to Memorandum of Association

(d) Promoters

Answer: (c)

22. Law of Demand states that :

(a) There is always a direct relationship between price and quantity demanded.

(b) There is always an inverse relationship between price and quantity demanded.

(c) There is always a direct relationship between desire and demand.

(d) There is no relationship between price and quantity demanded.

Answer: (b)

23. "Money is what money does." Who said this ?
    (a) Walker
    (b) Robertson
    (c) Crowther
    (d) Paul Einzig
    Answer: (a)

24. The purpose of ledger is to
    (a) Classify the transactions
    (b) Grouping of transactions
    (c) Find balance in each account
    (d) All of the above
    Answer: (d)

25. The unfavourable balance of Profit and Loss Account should be :
    (a) Added in liabilities
    (b) Substracted from assets
    (c) Substracted from capital
    (d) None of the above
    Answer: (c)

26. The law of diminishing marginal utility was propag[illegible]d by :
    (a) H.H. Gossen
    (b) Alfred Marshall
    (c) Gossen and Marshall
    (d) None of these
    Answer: (a)

27. On dissolution of a firm, the balance of provision for Bad Debts Account is transferred to :
    (a) General Reserve Account
    (b) Debtors Account
    (c) Realisation Account
    (d) Partner's Capital Account
    Answer: (c)

28. Which one of the following is not an objective of auditing ?
    (a) Detection of errors
    (b) Verification of accounts
    (c) Punishment for frauds
    (d) Preventions of frauds
    Answer: (c)

29. Which of the following statements is true ?
    (a) When the total utility is maximum, marginal utility is zero.
    (b) When total utility decreases, marginal utility remains constant.
    (c) Total utility and marginal utility are not inter related.
    (d) All of the above

    Answer: (a)

30. Which among the following is a function of modern office ?
    (a) Receiving Information
    (b) Giving Information
    (c) Public Relations
    (d) All of the above

    Answer: (d)

31. The best means of increasing sale of an article is
    (a) Exhibition
    (b) Fairs
    (c) Advertisement
    (d) None of these

    Answer: (c)

32. The concept of management by objectives was p agated by :
    (a) Herald Koontz
    (b) Ralph Davis
    (c) H.L. Gantt
    (d) Peter F. Drucker

    Answer: (d)

33. An Auditor makes effort to detect mainly following types of fraud
    (a) Misappropriation of cash
    (b) Misappropriation of goods
    (c) Frauds in books of accounts
    (d) All of the above

    Answer: (d)

34. Which one of the following is not a social evil of the money ?
    (a) Trade cycles
    (b) Fraud
    (c) Murders
    (d) Corruption

    Answer: (a)

35. Which of the following is not a measure of dispersion ?
    (a) Skewness
    (b) Standard deviation
    (c) Mean deviation
    (d) Range
    Answer: (a)

36. In India 'Lender of Last Resort' is called
    (a) Reserve Bank of India
    (b) Government of India
    (c) NABARD
    (d) State Bank of India
    Answer: (a)

37. Planning Commission of India is replaced by
    (a) Finance Commission
    (b) Indian Planning Board
    (c) NITI Aayog
    (d) NITI Panel
    Answer: (c)

38. Classification of data may be
    (a) Geographical
    (b) Qualitative
    (c) Quantitative
    (d) All of the above
    Answer: (d)

39. Which of the following is the base for preparing trial balance ?
    (a) Journal
    (b) Ledger
    (c) Cash Book
    (d) Balance Sheet
    Answer: (b)

40. Selection of best alternatives is an important step in :
    (a) Planning
    (b) Decision making
    (c) Forecasting
    (d) Implementation
    Answer: (b)

41. Hawthorne experiments was conducted by :
    (a) George Elton Mayo
    (b) George Elizabeth Mayo
    (c) George Ezen Mayo
    (d) George Mayo
    Answer: (a)

42. Under vouching, checking is done of :
    (a) Books of original entry
    (b) Final books of accounts
    (c) Balance sheet
    (d) All of the above
    Answer: (a)

43. The full form of CIF is :
    (a) Cost, Insurance and Freight
    (b) Cost, Insurance and Flight
    (c) Company, Insurance and Freight
    (d) Company, Investment and Freight
    Answer: (a)

44. Co-ordination involves :
    (a) Forecasting
    (b) Unity of purpose
    (c) Selection of staff
    (d) All of these
    Answer: (b)

45. Every company has to file with registrar, a copy of
    (a) Articles of Association
    (b) Prospectus
    (c) Memorandum of Association
    (d) None of the above
    Answer: (c)

46. Outstanding Expenses Account is :
    (a) Income and Expenditure Account
    (b) Nominal Account
    (c) Personal Account
    (d) Real Account
    Answer: (c)

47. Which of the following statement is true in relation to Indian Agriculture ?
(a) Labour productivity is low in agriculture
(b) Land holding size is big
(c) Government procures the whole agricultural produce
(d) All of the above

Answer: (a)

48. Advertising objectives do not include
(a) Informing consumers
(b) Changing attitudes
(c) Making entertainment
(d) Developing awareness

Answer: (c)

49. Journal is a book of :
(a) First entry
(b) Original entry
(c) Datewise entry
(d) All of the above

Answer: (d)

50. Classification on the basis of income, production, ight etc. is known as
(a) Geographical classification
(b) Quantitative classification
(c) Continuous classification
(d) Qualitative classification

Answer: (b)

51. The partners of a registered firm can file a suit :
(a) Against the firm
(b) Against other partners
(c) Against third parties
(d) All of the above

Answer: (d)

52. On the admission of a new partner, the increase in the value of an asset is credited to
(a) Profit and Loss Account
(b) Asset Account
(c) Old Partners' Capital Account
(d) Revaluation Account

Answer: (d)

53. Density of population means number of persons per :
    (a) Square foot
    (b) Square metre
    (c) Square inch
    (d) Square kilometre

    Answer: (d)

54. Under which of the cost differences international trade would not take place ?
    (a) Equal
    (b) Comparative
    (c) Absolute
    (d) All of these

    Answer: (a)

55. In financial accounting, ledger posting is a process of :
    (a) Summarising
    (b) Classifying
    (c) Recording
    (d) Interpreting

    Answer: (b)

56. Transferring entries from journal to ledger accour commonly known as
    (a) Recording
    (b) Transferring
    (c) Posting
    (d) Entering

    Answer: (c)

57. Advertising can become life and death matter under which market structure ?
    (a) Duopoly
    (b) Perfect market
    (c) Oligopoly
    (d) Monopoly

    Answer: (c)

58. The objective of vouching is :
    (a) Getting knowledge of business transactions
    (b) Getting knowledge of non-business transactions
    (c) (A) and (B) both
    (d) None of the above

    Answer: (d)

59. Exception to the law of demand is :
(a) Diminishing marginal utility
(b) Giffen paradox
(c) Different uses of products
(d) Price of substitute goods
Answer: (b)

60. The process that entails a proper and rational distribution of work between the members of the staff of the organisation is called :
(a) Internal Audit
(b) Internal Check
(c) Internal Evaluation
(d) Internal Management
Answer: (b)

61. When the partnership firm is dissolved, the following account is opened in the books of firm
(a) Revaluation account
(b) Profit and loss adjustment account
(c) Realisation account
(d) Profit and loss appropriation account
Answer: (c)

62. Tally sheets are used to determine
(a) Class limits
(b) Frequency of each class
(c) Number of classes
(d) Continuous series
Answer: (b)

63. Personal selling is not targeted towards
(a) Mass audiences
(b) Personal contact
(c) Two way communication
(d) Quick feedback
Answer: (a)

64. Accounting process does not include :
(a) Recording
(b) Classifying
(c) Simplifying
(d) Summarising
Answer: (c)

65. The relationship between values of money and general price level is :
    (a) Direct
    (b) Inverse
    (c) Indirect
    (d) Proportional

    Answer: (b)

66. Which of the following limits the power of credit creation by Commercial Banks ?
    (a) Fiscal Policy
    (b) Banking Laws
    (c) REPO rates
    (d) Business Pessimism

    Answer: (c)

67. Total of the two sides of account and to find out the difference is called :
    (a) Totalling
    (b) Trialing
    (c) Balancing
    (d) Analysing

    Answer: (c)

68. The accounting concept that is used to prepare th rofit and Loss Account is known as :
    (a) Cost
    (b) Realisation
    (c) Matching
    (d) Disclosure

    Answer: (c)

69. Which of the following is not a function of money ?
    (a) Medium of exchange
    (b) Storage of value
    (c) Stabilisation of prices
    (d) Unit of measurement

    Answer: (c)

70. Personal selling includes :
    (a) Oral communication
    (b) Face to face interaction
    (c) Conversation with customers
    (d) All of the above

    Answer: (d)

71. A journal entry, in which two or more accounts are debited/credited, is known as
(a) Double entry
(b) Multi entry
(c) Additional entry
(d) Compound entry
Answer: (d)

72. "Management is an organ, which can be defined only through functions" – This definition is given by :
(a) Adam Smith
(b) George Terry
(c) Peter F. Drucker
(d) Henry Fayol
Answer: (c)

73. Restricting competition is a :
(a) Unfair trade practice
(b) Monopolistic trade practice
(c) Restrictive trade practice
(d) All of these
Answer: (c)

74. The salary paid to a clerk Ramesh should be cred d to :
(a) Ramesh's Account
(b) Salary Account
(c) Cash Account
(d) Profit and Loss Account
Answer: (c)

75. Systems approach is not propagated by :
(a) W.G. Scott
(b) Robert
(c) Peter Drucker
(d) J.D. Thompson
Answer: (c)

76. The primary function of the book-keeping is to
(a) Designing the system of recording the transactions
(b) Assigning the responsibility to accountant
(c) Recording of financial data
(d) Classifying the recorded data
Answer: (c)

77. Section 2(36) of Companies Act is related to
(a) Memorandum
(b) Prospectus
(c) Articles
(d) Incorporation

Answer: —

78. Which of the following averages can not be calculated with the help of graphic presentation ?
(a) Arithmetic mean
(b) Quartiles
(c) Median
(d) Mode

Answer: (a)

79. Sound pollution arises when sound wave exceeds :
(a) 20 – 30 decibels
(b) 30 – 40 decibels
(c) 40 – 50 decibels
(d) None of these

Answer: —

80. Which one of the following is not a part of organis money market ?
(a) Central Bank
(b) Commercial Banks
(c) Indigenous bankers
(d) Regional Rural Banks

Answer: (c)

81. Cash discount allowed to a debtor should be credited to
(a) Discount Account
(b) Customer's Account
(c) Sales Account
(d) Purchases Account

Answer: (b)

82. In the case of hire purchase, assets account is debited with
(a) Hire purchase price
(b) Cash price
(c) Cost price of the seller
(d) None of the above

Answer: (b)

83. The elasticity of demand at the mid point on a straight demand line is
(a) Zero
(b) Equal to one
(c) More than one
(d) Less than one
Answer: (b)

84. The effect of surrender of shares is the same as of shares' :
(a) Issue
(b) Forfeiture
(c) Re-issue
(d) None of these
Answer: (b)

85. According to traditional approach of money in normal sense includes
(a) Currency
(b) Currency and demand deposits
(c) Currency and bank deposits
(d) All liquid assets
Answer: —

86. A new partner brings in cash as his share of good ; this amount will be distributed among old partners in :
(a) Old profit sharing ratio
(b) Equal ratio
(c) Ratio of capitals
(d) Sacrifice ratio
Answer: (d)

87. General rules and regulations for the performance of office work are specified in
(a) Organisations Manual
(b) Office Manual
(c) Organisation Chart
(d) Management Guidelines
Answer: (b)

88. Which of the following is not an attribute of production function ?
(a) Flow concept
(b) State of technology
(c) Quantity of inputs
(d) State of inputs
Answer: (c)

89. The return of goods by a customer is debited to :
    (a) Sales Return Account
    (b) Customer's Account
    (c) Purchases Account
    (d) Stock Account

    Answer: (a)

90. In case of 'installment payment system', total interest receivable by the seller is credited to
    (a) Interest Suspense Account
    (b) Interest Account
    (c) Sales Account
    (d) None of the above

    Answer: (a)

91. Charter party is used :
    (a) in export trade
    (b) in import trade
    (c) in internal trade
    (d) none of these

    Answer: (a)

92. Which statement is false with reference to dead s ks of a bank ?
    (a) They yield no profit to bank
    (b) These include furniture and buildings
    (c) These are used to increase reputatic
    (d) These are non-performing assets

    Answer: (d)

93. One of the problems of India's Foreign Trade is
    (a) Payment of imports in rupees
    (b) Increasing quantity of exports
    (c) Unfavorable terms of trade
    (d) None of the above

    Answer: (c)

94. 1991 crisis in Indian economy was originated from :
    (a) Domestic sector
    (b) External sector
    (c) Both (A) and (B)
    (d) None of these

    Answer: (b)

95. Which one of the following is not a part of Hawthorne experiments ?
(a) Illumination
(b) Mass interviewing
(c) Bank wiring observation room
(d) Mass assembly room
Answer: (d)

96. Which one of the following is a relative measure of dispersion ?
(a) Mean deviation
(b) Standard deviation
(c) Coefficient of variation
(d) Variance
Answer: (c)

97. With the help of Ogive curve, we can estimate :
(a) Arithmetic mean
(b) Mode
(c) Median
(d) All of the above
Answer: (c)

98. Cash withdrawn by the proprietor for his personal use should be debited to
(a) Sales account
(b) Capital account
(c) Drawings account
(d) Both (B) and (C)
Answer: (d)

99. Nearness of near money depends on
(a) Legality
(b) Profitability
(c) Validity
(d) Liquidity
Answer: (d)

100. A cash discount received is entered on the three column cash book on :
(a) Debit side
(b) Credit side
(c) No Entry is made
(d) Written as a note
Answer: (b)

101. Which one of the following statements is not true ?

(a) In the absence of partnership deed profit and loss is distributed among partners in equal ratio.

(b) Minor partner can get his share of profit.

(c) The relation between partners are created through deed.

(d) Registration of partnership is compulsory.

Answer: (d)

102. One of the following is a feature of perfect market structure

(a) Entry barriers

(b) Interdependence

(c) Absence of selling costs

(d) Non-price competition

Answer: —

103. Mc Gregor has propounded

(a) Theory X

(b) Theory Y

(c) Theory 'X' and theory 'Y' both

(d) None of the above

Answer: (c)

104. Which one of the following statements is not tru

(a) The job of book-keeping is analytical in natu

(b) Book-keeping is an art as well as a [illegible] recording business transactions.

(c) Transactions are recorded in a certain se[illegible] books.

(d) Book-keeping is the method of recording in account books.

Answer: (a)

105. Demand for furniture is a

(a) Consumer's demand

(b) Durable demand

(c) Producer's demand

(d) Both (A) and (B)

Answer: (d)

106. After re-issue of forfeited shares, balance of share forfeiture account is transferred to :

(a) General Reserve Account

(b) Profit and Loss Account

(c) Security Premium Account

(d) Capital Reserve Account

Answer: (d)

107. Which one of the following statement is not true ?
(a) The object of trial balance is to test the accuracy of the books.
(b) Trial balance provides basis for preparation of final accounts.
(c) Errors of principles do not affect the agreement of the trial balance.
(d) Compensatory errors are also known as equalising errors.
Answer: (a)

108. Mr. 'X' is marketing manager of TCS. He is
(a) First level manager
(b) Middle level manager
(c) Top level manager
(d) None of the above
Answer: (b)

109. M/s Stationery Mart will debit the purchase of stationery to :
(a) General Expenses A/c
(b) Purchases A/c
(c) Stationery A/c
(d) None of the above
Answer: (b)

110. The main objective of Book-keeping is to :
(a) find out profit or loss
(b) keep correct and complete record of busine transactions
(c) show the correct position of assets ies
(d) examine the accuracy of business transactions
Answer: (b)

111. Revenue from sale of products ordinarily is reported as part of earning in the period in which :
(a) the sale is made
(b) the cash is collected
(c) the order is received
(d) the cheque is received
Answer: (a)

112. Which one of the following is a feature of monopolistic competition ?
(a) Heavy advertisement
(b) Non-price competition
(c) Interdependent firms
(d) Price competition
Answer: (b)

113. Break even analysis is also known as :

(a) Cost volume profit analysis

(b) Cost benefit analysis

(c) Incremental analysis

(d) None of these

Answer: (a)

114. Which one of the following errors affect the trial balance ?

(a) A bill receivable, received from P for Rs. 1,200 was found entered in the Bills Payable Day Book as Rs. 2,100.

(b) A sum of Rs. 300 received from the estate of an insolvent debtor was found credited to his account which was already written off as bad.

(c) Rs. 800 owed by a debtor was omitted to be included in the schedule of debtors.

(d) Old machinery sold on credit for Rs. 700, was passed through the sales book.

Answer: —

115. If credit side of a bank account is greater than debit side, it indicates :

(a) Bank overdraft

(b) Cash at bank

(c) Bank balance

(d) Current asset

Answer: (a)

116. Sale of furniture by a furniture dealer for cash i ebited to :

(a) Cash account

(b) Sales account

(c) Furniture account

(d) None of the above

Answer: (a)

117. Value of money refers to

(a) Gold purchased by money

(b) General purchasing power of money

(c) Demand for money

(d) Value intrinsic in money

Answer: (b)

118. Who is called Father of Economics ?

(a) Max Muller

(b) Karl Marx

(c) Adam Smith

(d) Samuelson

Answer: (c)

119. Shortworking means
(a) Excess of minimum rent over royalty
(b) Excess of royalty over minimum rent
(c) Surplus of royalty
(d) Excess of actual rent over minimum rent
Answer: (a)

120. The contribution of agriculture to Indian economy is
(a) Increasing
(b) Decreasing
(c) Constant
(d) None of these
Answer: (b)

121. Sales book is a record of :
(a) Only cash sales of goods
(b) Only sale of assets
(c) Only credit sales of goods
(d) All sales
Answer: (c)

122. Which of the following documents is not relevant vouching cash sales ?
(a) Daily cash sales summary
(b) Monthly statements sent to customers
(c) Salesmen's statement
(d) Bank statement
Answer: (b)

123. The amount spent to increase the earning capacity of a business is :
(a) Capital loss
(b) Deferred revenue expenditure
(c) Revenue expense
(d) Capital expenditure
Answer: (d)

124. "Money is the pivot around which the economic science clusters." This statement was stated by :
(a) Adam Smith
(b) Alfred Marshall
(c) J.M. Keynes
(d) Koutilya
Answer: (b)

125. In which market structure, the demand is perfectly elastic ?

(a) Duopoly

(b) Perfect competition

(c) Monopoly

(d) Oligopoly

Answer: (b)

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