

EXECUTIVE PROGRAMME
CORPORATE AND MANAGEMENT ACCOUNTING
PRACTICE TEST PAPER

(This test paper is for practice and self study only and not to be sent to the Institute)

Time allowed: 3 hours

Maximum Mark: 100

1. A person who owes money to the business is a _____.
 - (a) Debtor
 - (b) Creditor
 - (c) Investor
 - (d) Promoter

2. The amount set apart from profit for future is known as _____.
 - (a) Capital account
 - (b) Reserve
 - (c) Depreciation account
 - (d) Cash at bank

3. Which accounting concept treats a business separately from its owner?
 - (a) Going concern concept
 - (b) Money measurement concept
 - (c) Accounting period concept
 - (d) Accounting entity concept

4. Assets held for a short period are called _____.
 - (a) Fixed assets
 - (b) Current assets
 - (c) Contingent assets
 - (d) None of the above

5. _____ is an activity concerned with recording and classifying financial data related to business operation in order of its occurrence.
 - (a) Book-keeping
 - (b) Budgeting
 - (c) Costing
 - (d) Management accounting

6. The following is not an advantage of Double entry system:
 - (a) It prevents and minimizes frauds.
 - (b) The trial error prepared doesn't disclose certain types of errors

- (c) helps in decision making
 - (d) Easy for Government to calculate tax.
7. Wages account is an example of:
- (a) Personal account
 - (b) Real account
 - (c) Nominal account
 - (d) None of the above
8. Following is not a method of preparation of Trial balance:
- (a) Compound method
 - (b) Balance method
 - (c) Total method
 - (d) Fair value method
9. Contingent Liabilities must be shown under_____.
- (a) Current Liabilities & Provisions
 - (b) By way of foot note only
 - (c) Miscellaneous Expenditure
 - (d) not shown
10. "Substance of any transaction should be considered while recording them & not only the legal form," is the statement which holds true for :
- (a) Disclosure of accounting policies
 - (b) Substance over form
 - (c) Both of the above
 - (d) None of the above
11. Different organisations from same industry should select accounting policies _____.
- (a) As per the provisions of the Companies Act
 - (b) As per the Auditing & Assurance Standards
 - (c) On a uniform basis from one concern to another and from one accounting period to another
 - (d) On non-uniform basis from one concern to another and from one accounting period to another
12. The Companies Act, 2013 provides that the Balance Sheet of a Company shall be in the prescribed form given in:
- (a) Part I of Schedule III
 - (b) Part II of Schedule III
 - (c) Part III of Schedule III
 - (d) Part I of Schedule II

13. The Companies Act, 2013 provides that the Profit & loss Account of a Company shall be in the prescribed form given in:
- (a) Part I of Schedule III
 - (b) Part II of Schedule III
 - (c) Part III of Schedule III
 - (d) Part I of Schedule II
14. Section _____ of the Companies Act, 2013 governs the preparation and presentation of financial statements of a company.
- (a) 140
 - (b) 135
 - (c) 129
 - (d) 110
15. A balance sheet has two parts to it, i.e. I. Equity and Liabilities and II. _____.
- (a) Shareholder's fund
 - (b) Trade receivables
 - (c) Inventories
 - (d) Assets
16. Reserves and Surplus is a part of :
- (a) Current liabilities
 - (b) Shareholders Fund's
 - (c) Non-current assets
 - (d) Current assets
17. Which of the following would be considered an internal user of the financial statement?
- (a) Shareholder
 - (b) Creditor
 - (c) Debtor
 - (d) Finance Manager
18. A fixed rate of dividend is paid on _____.
- (a) Equity shares
 - (b) preference shares
 - (c) debentures
 - (d) Term loans
19. Who has a right to vote in the meeting of shareholders?
- (a) Equity shareholders
 - (b) Preference share holders

- (c) Debenture holders
(d) Creditors
20. The maximum amount of capital a company can issue is called _____.
- (a) Issued capital
(b) Paid up capital
(c) Authorized capital
(d) Called up capital
21. Shares of a company can be issued:
- (a) at par
(b) at premium
(c) at discount
(d) any of the above
22. On allotment of shares, the following entry is passed in the books of accounts:
- (a) Bank a/c Dr.
 To Share application a/c
- (b) Share application a/c Dr.
 To Share Capital a/c
- (c) Share application a/c Dr.
 To Bank a/c
- (d) Bank a/c Dr.
 To Call-in-advance a/c
23. The securities Premium accounts must be shown as "Securities premium reserve" separately on the liability side of the balance sheet under the head_____.
- (a) Current assets
(b) Non-current assets
(c) Reserves and Surplus
(d) Current liabilities
24. The Journal entry passed when shares are issued to promoters of the company in lieu of the services provided by them during the incorporation of company is:
- (a) Share application account Dr.
 To share capital a/c
- (b) Goodwill a/c Dr.
 To Share capital a/c
- (c) Sundry asset a/c Dr.
 To Promoters a/c

(d) Profit and loss a/c Dr.
To Interest on calls in advance

25. Preliminary expense is a _____ asset.
- (a) Current
 - (b) Fixed
 - (c) Tangible
 - (d) Fictitious
26. A Ltd. purchased a building worth Rs. 99,00,000 and issued 12% Debentures of Rs. 100 each at a premium of 10%. What will be the amount of premium?
- (a) Rs. 8,00,000
 - (b) Rs. 9,90,000
 - (c) Rs. 9,00,000
 - (d) Rs. 10,00,000
27. Forfeited shares can be issued at:
- (a) par
 - (b) premium
 - (c) discount
 - (d) any of the above
28. According to section 68(1) of the Companies Act, 2013, a company may purchase its own shares or other specified securities out of –
- (a) its free reserves
 - (b) the securities premium account
 - (c) the proceeds of the issue of any shares or same kind of other specified securities
 - (d) Any of the above
29. When a company purchases its own shares out of the free reserves or securities premium account, a sum equal to the nominal value of the shares so purchase shall be transferred to the _____.
- (a) Debenture redemption reserve account
 - (b) Capital redemption reserve account
 - (c) Profit and loss account
 - (d) Contingent liability
30. The company shall maintain a register of shares or other securities which have been bought back in form No. _____.
- (a) CRA 3
 - (b) SH 10
 - (c) SH 8
 - (d) PR 5

31. No issue of bonus shares shall be made by-
- (a) Its free reserves
 - (b) the securities premium account
 - (c) capitalizing reserves created by revaluation of assets
 - (d) the capital redemption reserve account
32. Issue of debentures can be for:
- (a) for cash
 - (b) for consideration other than cash
 - (c) as collateral security
 - (d) all of the above
33. A Ltd. issued 10,000, 10% Debentures of Rs. 100 each at a discount of 10%. The entire amount is payable on application. Applications were received for 12,000 debentures. The amount which should be credited to debenture account will be _____.
- (a) 12,00,000
 - (b) 10,00,000
 - (c) 9,00,000
 - (d) 10,80,000
34. On 01.01.2017, Arav Ltd. had outstanding in its books 1,000, 12% debentures of Rs.100 each. The interest is payable on 30th June and 31st December. In accordance with the deed, the directors acquired in the open market debentures for immediate cancellation as follows: 1st March 2017- Rs. 10,000 debentures @ Rs. 98 (Cum-interest)
- 1st August 2017- Rs. 20,000 debentures @ Rs. 100.25 (Cum-interest)
- 1st November 2017- Rs. 5,000 debentures @ Rs. 98.50 (Ex-interest)
- On the basis of above information calculate the amount transferred to Capital Reserve as on 31.12.2017?
- (a) 600
 - (b) 725
 - (c) 700
 - (d) 625
35. R Ltd. purchased a machinery worth Rs. 1,20,000 and building worth Rs. 2,00,000 from D Ltd. for an agreed purchase consideration of Rs. 3,00,000 to be satisfied by the issue of 3,000, 10% debentures of Rs. 100 each. Calculate the amount to be transferred to Capital reserve a/c.
- (a) 10,000
 - (b) 20,000
 - (c) 30,000
 - (d) 40,000

36. When is Debenture interest payable?
- (a) Is payable only in case of profit
 - (b) Accumulates in case of losses
 - (c) Is payable after the payment of dividend
 - (d) Is payable before the payment of dividend on shares
37. Own debentures purchased in open market can used for the following:
- (a) for immediate cancellation
 - (b) for investment in the form of own debentures
 - (c) Both of the above
 - (d) None of the above
38. A special resolution passed at general meeting of the company authorizing buy back of shares is not required when:
- (a) The buy back is 10% or less of the total paid up equity capital and free reserves of the company.
 - (b) Buy back has been authorized by the board by means of a resolution passed at its meeting.
 - (c) Both of the above
 - (d) None of the above
39. A company may buy back its shares or other specified securities by the following method(s):
- (a) From the existing shareholders or other specified security holders on a proportionate basis through the tender offer
 - (b) From open market through book-building process or stock exchange
 - (c) From odd lot holders, provided no offer of buy back for 15% or more of the paid up capital and free reserves of the company shall be made from the open market
 - (d) Any of the above
40. The Escrow account under Regulation 9(xi) of SEBI (Buy back of Securities) Regulations, 2018 does not includes:
- (a) Cash deposited with a scheduled commercial bank
 - (b) bank guarantee in favour of the merchant banker
 - (c) Deposit of acceptable securities with appropriate margin, with the merchant banker
 - (d) Deposits of acceptable securities with appropriate margin, with the company
41. For unlisted companies issuing debentures on private placement basis, the DRR will be ____ of the value of outstanding debentures.
- (a) 25%
 - (b) 30%
 - (c) 40%
 - (d) 50%

42. Following is not a method of redemption of debentures:
- (a) By payment in lumpsum
 - (b) By payment in Instalments
 - (c) By purchase in open market
 - (d) By conversion into short term loans
43. The following information pertains to X Ltd. : Equity share capital called up Rs.5,00,000; Calls in arrear Rs. 40,000 ; Calls in advance Rs. 25,000 ; Proposed dividend 12%. The amount of dividend payable will be:
- (a) Rs.50,000
 - (b) Rs.55,200
 - (c) Rs.46,000
 - (d) Rs.43,500
44. Financial Statements are used by:
- (a) Investors
 - (b) Creditors
 - (c) Regulators
 - (d) All of the above
45. Financial statements that are issues for the time periods smaller than one year are called:
- (a) Annual statements
 - (b) Interim statements
 - (c) Both of the above
 - (d) None of the above
46. _____prescribes the basis for presentation of general purpose financial statement to ensure comparability both with the entity's financial statements of previous periods and with the financial statements of other entities.
- (a) Ind AS 1
 - (b) Ind AS 2
 - (c) Ind AS 3
 - (d) Ind AS 4
47. According to Section 197 of the Companies Act, 2013, the total managerial remuneration payable by a public company to its directors, including managing director and whole time director, and its manager in respect of any financial year shall not exceed _____ of the net profits of that company for that financial year except that the remuneration of the directors shall not be deducted from the gross profits.
- (a) 10%
 - (b) 11%
 - (c) 12%
 - (d) 14%

48. A company may pay a sitting fee to a director for attending meetings of the Boards or Committees thereof, such sum as may be decided by the Board of Directors thereof which shall not exceed Rs. _____ per meeting of the board.
- (a) One lakh
 - (b) Two lakh
 - (c) Five lakh
 - (d) Ten lakh
49. Every company having net worth of Rs. _____ shall constitute a Corporate social responsibility committee of the Board.
- (a) Rs. 100 crore or more
 - (b) Rs. 200 crore or more
 - (c) Rs. 500 crore or more
 - (d) Rs. 1000 crore or more
50. The Corporate social Responsibility committee shall consist of _____ directors, out of which atleast _____ director(s) shall be independent director(s).
- (a) three or more; two
 - (b) two or more; one
 - (c) four or more; two
 - (d) three or more; one
51. The Board of Directors of the company, who has to form a Corporate Social Responsibility Committee, shall make sure that the company spends in every financial year, minimum _____ % of the average net profits made during the 3 immediately preceding financial years as per the CSR policy.
- (a) 1
 - (b) 2
 - (c) 5
 - (d) 10
52. With respect to CSR Reporting, The board's report referring to any financial year initiating on or after the 1st day of April 2014 shall include _____.
- (a) Monthly report on CSR
 - (b) Annual report on CSR
 - (c) Quarterly report on CSR
 - (d) Bi-monthly report on CSR
53. As per section 2(76) of the Companies Act, 2013 the term Related party w.r.t public company means: A public company in which a director or manager is a director or holds along with his relative more than _____ % of his paid up share capital.
- (a) 5%
 - (b) 3%
 - (c) 2%
 - (d) 10%

54. Financial Statements are prepared by transferring the account balances on the adjusted _____ to a set of financial statement templates.
- (a) Income Statement
 - (b) Statement of Shareholder's Equity
 - (c) Trial Balance
 - (d) Statement of Cash flow
55. If any person contravenes the provisions of the section 197 of the Companies Act, 2013, he shall be punishable with fine. What is the minimum fine that people have to pay?
- (a) Ten Thousand Rupees
 - (b) One Lakh Rupees
 - (c) Five Lakh Rupees
 - (d) Two Lakh rupees
56. A/An _____ is an explanation that is required by the audit team on certain points that they may have identified during an audit.
- (a) Audit query
 - (b) Related party
 - (c) Segment reporting
 - (d) Economic value added
57. Financial Analysis is one of the important tool for investor for analysis. Which of the following statement/s does not support above statement?
- (a) Past performance analysis is a good indicator of future performance
 - (b) Future Trends can always be correctly predicted
 - (c) Investor read financial statement either to study the current situation or to forecast the future performance.
 - (d) None of the above
58. Which section of the Companies Act, 2013 covers definition of Holding Company?
- (a) Section 2 (47)
 - (b) Section 2 (46)
 - (c) Section 2 (48)
 - (d) Section 2 (49)
59. A company in which only the majority of shares (more than 50%) are owned by the holding company, it is said to be _____
- (a) Wholly owned subsidiary company
 - (b) Partly owned subsidiary
 - (c) Joint venture company
 - (d) Minority company

60. Subsidiary can be member of its Holding Company if : (i) When subsidiary is a legal representative of deceased member of holding Company; (ii) When subsidiary is concerned in shares as trustee.
- (a) Only (i)
 - (b) Only (ii)
 - (c) Both of the above
 - (d) None of the above
61. If Total capital of subsidiary is Rs.3,00,000 and out of this Rs.2,40,000 is owned by Holding. What is the amount of minority interest if outside shareholder % is 20%.
- (a) Rs. 2,40,000
 - (b) Rs. 60,000
 - (c) Rs. 48,000
 - (d) None of the above
62. Profit on revaluation of Assets to be shown as _____ in the Consolidated Balance Sheet.
- (a) General Reserve
 - (b) Capital Reserve
 - (c) Goodwill
 - (d) None of the above
63. On 30 June 2017, two-third of the shares of S Ltd. (with a total capital of Rs.48,00,000) was acquired by H Ltd. the Balance Sheet of S Ltd. showed a debit balance of Rs.24,00,000 on 1st January 2017 and a credit balance of Rs.14,40,000 on 31 December 2017. The investment by H Ltd. in shares of S Ltd. is Rs.36,00,000. Calculate the cost of control or capital reserve.
- (a) Rs.7,20,000
 - (b) Rs. 6,20,000
 - (c) Rs.3,60,000
 - (d) Rs.1,80,000
64. What is the full form of CARO?
- (a) Company Account's Repository Order
 - (b) Company Account's Reports Order
 - (c) Company Auditor's Report Order
 - (d) Company Assets Revaluation Order
65. A simplified financial statement that shows how much wealth has been created by a company is called_____.
- (a) Economic value added
 - (b) Value added statement
 - (c) Profit and loss statement
 - (d) Income statement

66. SVA stands for:
- (a) Shareholder Value Arrear
 - (b) Shareholder Value Added
 - (c) Security Value Added
 - (d) None of the above
67. Requirements of Auditor's report is covered under which section of Companies Act, 2013?
- (a) Section 144
 - (b) Section 143
 - (c) Section 142
 - (d) Section 145
68. Cash payments to and on behalf of employees is an example of:
- (a) Cash flow from Operating activities
 - (b) Cash flow from Investing activities
 - (c) Cash flow from Financing activities
 - (d) None of the above
69. Which of the following is NOT a cash outflow for a firm-
- (a) Dividends
 - (b) Proceeds from issuance of share capital
 - (c) Amortisation of preliminary expenses
 - (d) Interest payments
70. In case of a Financial enterprise, Interest received on Debentures held as Investment is:
- (a) Operating activity
 - (b) Investing activity
 - (c) Financing activity
 - (d) None of the above
71. Which of the following results into increase in working capital-
- (a) Decrease in current liabilities
 - (b) Decrease in current assets
 - (c) Goods sold on credit
 - (d) Tax paid
72. AS 7 issued by ICAI deals with:
- (a) Disclosure of accounting policies
 - (b) Revenue recognition
 - (c) Construction contracts
 - (d) Government grants

73. GAAP stands for:
- (a) Generally accepted accounting principles
 - (b) Generally accumulated adherence policy
 - (c) Generally accounting adherence policy
 - (d) Generally assisted accounting principles
74. _____ are set of accounting standards notified by the Ministry of Corporate affairs which are converged with International Financial Reporting Standards.
- (a) International Accounting Standards
 - (b) Indian Accounting Standard
 - (c) Indian Auditing Standard
 - (d) International Auditing Standards
75. IASB stands for:
- (a) Indian Accounting Standard Board
 - (b) International Auditing Standard Board
 - (c) International Accounting Standard Board
 - (d) International Assurance Service Board
76. Financial Reporting Council is an organisation of which country?
- (a) The USA
 - (b) The UK
 - (c) Australia
 - (d) Canada
77. Under Phase IV of adoption of Ind AS, all NBFCs whose net worth is more than or equal to _____ but less than _____ shall have Ind AS mandatorily applicable to them from April 1, 2019.
- (a) Rs. 250 crore; Rs. 500 crore
 - (b) Rs. 300 crore; Rs. 600 crore
 - (c) Rs. 100 crore; Rs. 500 crore
 - (d) Rs. 400 crore; Rs. 800 crore
78. Ind AS 113 deals with:
- (a) Fair value Measurement
 - (b) Joint arrangements
 - (c) Financial Instruments
 - (d) Insurance Contract
79. _____ is regarded as a specialized branch of accounting which involves classification, accumulation, assignment and control of costs.
- (a) Costing
 - (b) Cost Accounting

- (c) Cost Accountancy
(d) Cost
80. Primary packaging material is an example of:
- (a) Direct material
(b) Indirect material
(c) Direct expenses
(d) Indirect expenses
81. Which of the following is the social purpose of Cost Audit ?
- (a) Detection and correction of abnormal losses
(b) Detection of errors and frauds
(c) Determination of inventory valuation
(d) Pinpointing areas of inefficiency and mismanagement for the benefit of shareholders and consumers
82. Which section of the Companies Act, 2013 deals with audit of cost accounting records?
- (a) Section 158
(b) Section 148
(c) Section 168
(d) Section 139
83. What is the General information attached in the Annexure to Cost Audit Report ?
- (a) Distribution of Earnings
(b) Cost Accounting Policy
(c) Details of Industry Specific Operating Expenses
(d) Reconciliation of Indirect taxes
84. From the following calculate production for the 4th quarter
- Units sold
- | | |
|----|-------|
| Q1 | 12000 |
| Q2 | 15000 |
| Q3 | 16500 |
| Q4 | 18000 |
- Opening units 10,000 and closing units 12500. Production is 2/3 of current requirement and 1/3 of next month requirement.
- (a) 12000 units
(b) 20500 units
(c) 18500 units
(d) 18000 units

85. A _____ is a booklet specifying the objectives of an organisation in relation to its spending strategy.
- (a) Budgetary control
 - (b) Budget manual
 - (c) Key factor
 - (d) Budget Controller
86. Monsoon is an example of key factor in which of the following industry?
- (a) Motor car
 - (b) Aluminium
 - (c) Electro-optics
 - (d) Hydro power generation
87. Which of the following is also known as Working capital ratio:
- (a) Current ratio
 - (b) Liquid ratio
 - (c) Debtor turnover ratio
 - (d) Cash reserve ratio
88. Current ratio is 2.5:1 and Liquid ratio is 1:1. Stock is Rs. 60,000. Calculate Current liability
- (a) Rs. 40,000
 - (b) Rs. 60,000
 - (c) Rs. 1,00,000
 - (d) Cannot be determined
89. From the following information calculate Net profit ratio:
- Gross profit is $\frac{1}{4}$ th of cost and sales is Rs. 2,00,000
- Indirect expenses is Rs. 12,000
- (a) 19%
 - (b) 20%
 - (c) 14%
 - (d) 25%
90. Selling price of a product is Rs.32/ unit. Variable Cost ratio is 50%. Fixed Cost is Rs.96,000. Units Sold are 10,000. Calculate Margin of safety in percentage.
- (a) 40%
 - (b) 60%
 - (c) 50%
 - (d) cannot be determined

91. If sales in an organisation is Rs. 1,00,000. Fixed cost is Rs. 12,000 and profit is Rs. 8000, thus PV ratio is:
- (a) 80%
 - (b) 8%
 - (c) 20%
 - (d) 12%
92. Selling price of a product X is Rs. 40
Variable cost is Rs. 8
Fixed Production cost Rs. 2
Fixed selling cost Rs. 2
Budget production and sales units are 12,000. Calculate break even units for product X.
- (a) 2222 units
 - (b) 1500 units
 - (c) 1875 units
 - (d) 4615 units
93. Following is NOT an objective of Activity based costing (ABC):
- (a) Activity based costing is a two stage product costing method.
 - (b) The cost pools in the two-stage approach now accumulate product related cost.
 - (c) It is based on the concept that products consume activities and activities consume resources.
 - (d) None of the above
94. Activity based costing assigns costs to products by tracing expenses to _____.
- (a) products
 - (b) sales
 - (c) activities
 - (d) profits
95. Following is NOT an advantage of effective Management reporting system:
- (a) Improves decision making
 - (b) improves responsiveness to issue
 - (c) Improves efficiency of resources
 - (d) None of the above
96. Ind AS 33 deals with
- (a) Earning per share
 - (b) Financial Instrument Presentation
 - (c) Fair value measurement
 - (d) None of the above

97. With reference to Ind AS 102, what does SBP stands for?
- (a) Share based payment
 - (b) Share based proportion
 - (c) Sum based payment
 - (d) Shareholder based pricing
98. The relationship between risk and return established by the security market line is called _____.
- (a) Earning based model
 - (b) Arbitrage pricing theory
 - (c) Economic value added
 - (d) Capital asset pricing model
99. Value of share based on earning basis method is calculated as:
- (a) $(\text{Possible rate of dividend}/\text{Normal rate of dividend}) \times \text{paid up value per share}$
 - (b) $(\text{Normal rate of dividend}/\text{Possible rate of dividend}) \times \text{paid up value per share}$
 - (c) $(\text{Normal rate of dividend}/\text{Dividend per share}) \times \text{paid up value per share}$
 - (d) None of the above
100. X purchased business from Y on 30th June, 2017. Profit earned by Y for the preceding years ending on 31st December every year were- 2014 – Rs. 41,000 , 2015-Rs. 40,000 and 2016 – Rs. 42,000.
- It was ascertained that profits of 2015 included a non- recurring item of Rs. 1500 and profit of 2016 was reduced by Rs. 2000 due to an extraordinary loss on account of theft. The annual premium was Rs. 200 per annum. X at the time of purchasing the business, was employed with Rama Bros and was getting Rs. 500 p.m. he intends to replace the manager who at the present is getting Rs. 350 p.m. the goodwill is calculated at 2 years purchase of the average profits. Calculate the goodwill of the business.
- (a) Rs. 84,000
 - (b) Rs. 78,334
 - (c) Rs. 75,455
 - (d) Rs. 85,445

Answer Key

| | | | | | |
|----|---|----|---|-----|---|
| 1 | a | 36 | d | 71 | b |
| 2 | b | 37 | c | 72 | c |
| 3 | d | 38 | c | 73 | a |
| 4 | b | 39 | d | 74 | b |
| 5 | a | 40 | d | 75 | c |
| 6 | b | 41 | a | 76 | b |
| 7 | c | 42 | d | 77 | a |
| 8 | d | 43 | b | 78 | a |
| 9 | b | 44 | d | 79 | b |
| 10 | b | 45 | b | 80 | a |
| 11 | c | 46 | a | 81 | d |
| 12 | a | 47 | b | 82 | b |
| 13 | b | 48 | a | 83 | b |
| 14 | c | 49 | c | 84 | c |
| 15 | d | 50 | d | 85 | b |
| 16 | b | 51 | b | 86 | d |
| 17 | d | 52 | b | 87 | a |
| 18 | b | 53 | c | 88 | a |
| 19 | a | 54 | c | 89 | c |
| 20 | c | 55 | b | 90 | a |
| 21 | d | 56 | a | 91 | c |
| 22 | b | 57 | b | 92 | c |
| 23 | c | 58 | b | 93 | b |
| 24 | b | 59 | b | 94 | c |
| 25 | d | 60 | c | 95 | d |
| 26 | c | 61 | b | 96 | a |
| 27 | d | 62 | b | 97 | a |
| 28 | d | 63 | a | 98 | d |
| 29 | b | 64 | c | 99 | a |
| 30 | b | 65 | b | 100 | b |
| 31 | c | 66 | b | | |
| 32 | d | 67 | b | | |
| 33 | b | 68 | a | | |
| 34 | d | 69 | c | | |
| 35 | b | 70 | a | | |