CA CPT December 2017 Question Paper

PART A – FUNDAMENTALS OF ACCOUNTING

1. JOURNAL

1. Out of the following statements, Identity the wrong statement.

- a. Real & Personal A/c’s are transferred to Balance Sheet
- b. Nominal A/e’s are transfer to Profit and Loss A/c
- c. Cash A/c is not opened seperately in the ledger
- d. Rent A/c is a Personal A/c and Outstanding Rent A/c is a Nominal A/c

3. SUBSIDIARY BOOKS

2. List price of the goods purchased= Rs.60,000 Cash paid = Rs.45,000
   (After receiving a cash discount of Rs.9,000). Trade discount= ?

- a. 10%
- b. 7.5%
- c. 15%
- d. 25%

4. CASHBOOK

3. When the two aspects of a transaction are posted in the Cash Book itself, such an entry is called as _______

- a. Double Entry
- b. Debit Entry
5. Single Entry
   d. Contra Entry

5. BANK RECONCILIATION STATEMENT

4. OD balance as per pass book is Rs. 2175/- Cheques of Rs.100, Rs.175 and Rs.150 are issued, but not yet presented for payment. A Cheque of Rs.600 is deposited in bank but not yet cleared. Find out the OD balance as per cash book.

   a. Rs. 2,000
   b. Rs.2,150
   c. Rs.1,475
   d. Rs.1,925

6. TRIAL BALANCE

5. Trial Balance shows arithmetical accuracy of ledger accounts, but it is not a _____ proof of accuracy.

   a. Conclusive
   b. Exclusive
   c. Submissive
   d. Inclusive

6. Which of the following errors are not revealed by the trial balance?

   a. Wrong amount entered in the book of original entry
   b. Wrong amount entered in the sales book
   c. Complete omission of a transaction in the book of original entry
• d. All of the above

1. FINAL ACCOUNTS – I

7. Trade Receivables as per Trial Balance = Rs.80,000.

Further information:

1. Bad debts Rs.2,000

2. Provision for discount on Trade Receivables @ 5% will be _____

• a. Rs. 4,100
• b. Rs. 4,000
• c. Rs. 3,900
• d. Rs. 4,200

8. Accrued Income appears on the ______

• a. Credit side of P & L A/c
• b. Debit side of P & L A/c
• c. Assets side of Balance Sheet
• d. Liabilities side of Balance Sheet

9. The Fixed Assets of a company is double of the current assets and half of capital. If the current assets are Rs.3,00,000 and investments Rs.4,00,000, calculate the current liabilities assuming that there are no other items in the balance sheet.

• a. Rs. 2,00,000
10. X sold goods to Y at cost + 10%. Y sold the goods to Z at cost + 20% profit on sales. Cost of the goods to X is Rs.50,000. Find out the cost of the goods to Z.

   - a. Rs.66,000
   - b. Rs.68,750
   - c. Rs.55,000
   - d. Rs.10,000

11. Entries for prepaid expenses, outstanding expenses and depreciation are called as ______

   - a. Adjustment Entries
   - b. Transfer Entries
   - c. Closing Entries
   - d. Rectification Entries

**9. BILLS OF EXCHANGE & PROMISSORY NOTES**

12. A Bill of Exchange, before its acceptance is called as ______

   - a. Draft
   - b. Bills Receivable
   - c. Bills Payable
   - d. None of these
13. If an accommodation bill of Rs.50,000 is discounted for Rs.49,000 and the proceeds are shared by X & Y in the ratio of 1: 4, the discount to be borne by Y is _____

- a. Rs. 800
- b. Rs. 600
- c. Rs. 1,000
- d. Rs. 400

10. CONSIGNMENT

14. The nature of Consignment A/c and Consignee’s A/c will be _____

- a. Nominal, Personal
- b. Real, Nominal
- c. Personal, Real
- d. Nominal, Real

15. Goods sent on consignment for Rs.50,000. During transit 1/10th of goods were destroyed by fire. Again 1/91h of goods received by consignee were destroyed by fire in godown. Half of the remaining goods were sold for Rs.30,000. Freight & insurance paid by consignor were Rs.2,500 and Rs.1500 respectively. Calculate closing inventory.

- a. Rs. 24,000
- b. Rs. 21,600
- c. Rs. 20,000
- d. None
16. If del-credere commission is allowed for bad debts, consignee will debit the bad debts amount to:

- a. Commission Earned A/c
- b. Consignor’s A/c
- c. Trade receivables {Customers} A/c
- d. General Trading A/c

11. JOINTVENTURES

(17 – 18): A & B entered into a joint venture sharing profits and losses in the ratio of 2 : 3. A bought goods worth Rs. 36,000 and sent half of the goods to B. B purchased goods worth Rs. 22,500 and sent goods worth Rs.9,000 to A. Goods worth Rs.3,000 were destroyed by fire in the premises of A and the the insurance claim was received at 50%. All the goods were sold at a mark-up of 25% on cost. Expenses incurred by both were Rs.5,000.

17. The sales made by A & B were

- a. Rs. 30,000 & Rs. 39,375
- b. Rs. 40,500 & Rs. 39,375
- c. Rs. 40,500 & Rs. 35,625
- d. Rs. 41,250 & Rs. 24,375

18. The profit on joint venture is ____

- a. Rs. 7,000
- b. Rs. 7,375
- c. Rs. 8,875
• d. Loss Rs.1,500

19. Out of the following, which is not related to joint ventures

• a. Account Sales
• b. Account Current
• c. Delcredere Commslslon
• d. All of the above

12. DEPRECIATION ACCOUNTING

20. The assets which were earlier revalued upward and now revalued downward, to the extent of earlier upward revaluation amount should be.

• a. Debited to Revaluation Reserve A/c
• b. Debited to Revaluation Reserve A/c
• c. Debited to P & L A/c
• d. Debited to P & L A/c

21. A Machinery was purchased by X Ltd. on 01-01-13. Depreciation was charged at 15% p.a. under SLM. With effect from the 2nd year depreciation was charged under WDV method at the same rate. The WDV of the machinery on 01-01-15 was Rs.3,68,475. Find the original cost of the machinery?

• a. Rs.5,10,000
• b. Rs.5,10,000
• c. Rs.6,00,000
• d. Rs.4,23,500
22. The cost of machinery is Rs.60,000. Descreciation is charged at 20% p.a. under SLM. In the 2\textsuperscript{nd} year it is decided to change the method and adopt WDV method at 20% p.a. If the machine was sold for Rs.30,000 at the end of the 3\textsuperscript{rd} year, calculate the amount of loss.

- a. Loss 4,720
- b. Loss 4,560
- c. Loss 720
- d. Loss 560

13. RECTIFICATION OF ERRORS

23. Errors are rectified by using Suspense A/c

- a. Before the preparation of Trial Balance
- b. After the preparation of Trial Balance
- c. Before and after the preparation of Trial Balance
- d. None of these

24. After the rectification of following errors, the Net profit will be

i) A cheque of Rs.3,100 was dishonoured and debited to Discount A/c

ii) Goods of the value of Rs.1,200 were returned by a customer and included in stock, but not recorded in the books.

iii) A customer returned goods of value of Rs.1,200, included in stock but not recorded

- a. Increased by Rs.24,900
b. Decreased by Rs.24,900

c. Increased by Rs.23,700

d. No change

14. SALE OF GOODS ON APPROVAL (OR) RETURN BASIS

25. A dealer sends his goods on sale or return basis. He sends goods for Rs.10,000 and records as normal sale. The profit on sale is 20%. The value of physical inventory taken is Rs.50,000. Then the value of closing inventory appearing in the Balance Sheet will be:

a. Rs.50,000

b. Rs.60,000

c. Rs.58,000

d. Rs.58,000

15. INVENTORIES

26. Average inventory is Rs.28,000. Closing inventory is Rs.6,000 more than opening inventory. Then find the value of closing inventory.

a. Rs.31,000

b. Rs.28,000

c. Rs.27,000

d. Rs.34,000

27. Value of physical inventory on 15-04-2016 was Rs.3,00,000. Sales amounting to Rs.1,00,000 and purchases worth Rs.50,000 were held between 31-03-2016 to 15-4-2016. Goods are sold at 20% profit on sales. Value of inventory as on 31-3-2016 is
28. Which method is an exception to non-historical cost methods

- a. Adjusted selling price
- b. Latest purchase price
- c. Standard Cost
- d. Weighted average price

29. Opening Inventory = 1,000 units at Rs.4 per unit Purchases = 1,200 units at Rs.5 per unit Sales at the end = 2,000 units at Rs.8 per unit Find out the profit under Weighted Average Price method

- a. Rs. 6,000
- b. Rs. 6,909
- c. Rs. 6,900
- d. Rs. 7,000

16. CAPITAL & REVENUE EXPENDITURES AND RECEIPTS

30. Insurance Claim received for the damage of machinery due to fire is considered as _____

- A. Revenue receipt
- B. Casual receipt
- C. Deferred Revenue receipt
- D. None
18. PARTNERSHIP ACCOUNTS

31. A, B, c & D are equal partners in a firm. They changed the profit sharing ratio as 2:2:1:1. The sacrificed share of ‘D’ is _____

- a. 1/24
- b. 1/12
- c. 1/10
- d. 1/6

32. A and B are partners in a firm in the profit sharing ratio of 2:3. C is admitted as a new partner. A sacrificed 1/3rd of his share and B 1/41th of his share in favour of C. Find the new profit sharing ratio of A, B & C.

- a. 17:27:37
- b. 16:27:17
- c. 17:21:27
- d. None of these

33. A and B are partners in a firm with capitals of Rs.5,00,000 each. They admit C as a partner with 1/4th share in the profits of the firm. C brings in Rs.8,00,000 as his share of capital. The Profit and Loss account showed a credit balance of Rs.4,00,000 as on the date of his admission. The value of hidden good will be.

- a. Rs. 14,00,000
- b. Rs. 18,00,000
- c. Rs. 10,00,000
- d. None of these
34. A, 8 and c are partners in a firm, sharing profits & losses in the ratio of 5:3:2 respectively. The balance of capital is Rs.50,000 each for A & Band Rs.40,000 for ‘C’. ‘B’ decides to retire from the firm. The goodwill of the firm is valued at Rs.30,000 and profit on revaluation of assets and liabilities was Rs.5,000. The firm also has a balance in the Reserve A/c at Rs.15,000 on that date. What amount will be payable to ‘B’?

- a. Rs.45,000
- b. Rs.55,000
- c. Rs.65,000
- d. Rs.75,000

35. Amount received in excess of surrender value of a joint life policy is shared by the partners in

- a. Profit sharing ratio
- b. Capitals ratio
- c. Equal ratio
- d. None

36. A, Band Care partners in a firm sharing profits and losses in the ratio of 7: 5: 4. The profit of the firm for the year ended 31-03-16 was Rs.2,40,000. C died on 30-06-15. What is the share of ‘C’ in the profit?

- a. Rs. 15,000
- b. Rs. 18,000
- c. Rs. 24,000
- d. Rs. 20,000
37. A, B & C are partners in a firm sharing profits and losses in the ratio of 2:2:1. B retired. The goodwill of the firm is valued at Rs. 30,000. In what ratio A & C will compensate to B.

- a. 8,000: 4,000
- b. 4,000: 8,000
- c. 20,000: 10,000
- d. 10,000: 20,000

38. Interest on partners’ capitals is allowed out of

- a. Profits
- b. Capitals
- c. Goodwill
- d. None of the above

39. Akash and Vikas are partners in a firm with capitals of Rs.60,000 each. Srikanth is admitted as a new partner for 1/5th share, who brings in Rs.80,000 as capital. Find the value of inferred goodwill.

- a. Rs.2,00,000
- b. Rs.2,20,000
- c. Rs.4,00,000
- d. Rs.3,00,000

40. The subscribed share capital of S Ltd. is Rs.80,00,000, divided into shares of Rs.100 each. There were no calls in arrears till the final call was made. The final call made was paid on 77,500 shares. The calls in arrears amounted to Rs.67,500. The final call money per share = ?
41. Which of the following statements is false?

- a. Issued capital can never be more than authorized capital
- b. In case of under subscription, issued capital will be less than the subscribed capital
- c. Uncalled capital may be covered into reserve capital
- d. Paid up capital is equal to called up capital less calls in arrears

42. Reserve capital means:

- a. The part of subscribed uncalled capital
- b. Accumulated Profits
- c. The part of Capital Reserve
- d. The part of Capital Redemption Reserve

43. Zebra Ltd invites applications for 50,000 shares for which Rs. 2 per share is payable on application. Applications are received for 80,000 shares and 50,000 shares are allotted on pro-rata basis to the applicants for 70,000 shares. Calculate the excess application money from X, who was allotted 200 shares.

- a. Rs.160
- b. Rs.100
- c. Rs.300
- d. None of the above
44. Maximum number of partners in a firm is mentioned in the

- a. Companies Act
- b. Partnership Act
- c. Income Tax Act
- d. None of these

20. COMPANY ACCOUNTS- II

45. Debenture holders are ____ of a company.

- a. Vendors
- b. Debtors
- c. Creditors
- d. Owners

46. When debentures are issued as collateral security against any loan, then the holder of such debentures is entitled to

- a. Interest only on the amount of loan
- b. Interest only on the face value of debentures
- c. Interest both on the amount of the loan and on the debentures
- d. None of the above

47. If fresh equity shares are issued for the redemption of preference shares which A/c will be credited?

- a. Capital Reserve A/c
- b. Capital Redemption Reserve A/c
- c. Preference Share Capital A/c
• d. Equity Share Capital A/c

48. P Ltd. issued 20,000, 12% debentures of Rs.10 each, which are redeemable after 5 years at a premium of 20%. The amount of loss on redemption of debentures to be written off every year = ?

• a. Rs. 80,000
• b. Rs. 40,000
• c. Rs. 10,000
• d. Rs. 8,000

49. Preference shares of Rs.10 each, which were issued at pa rare eligible for redemption if they are

• a. Paid application and allotment money at Rs.5 per share
• b. Fully paid up at Rs.10 per share
• c. Paid up at Rs.7.50 per share
• d. All of the above

21. ACCOUNTING INTRODUCTION

50. AS 22 deals with ______

• a. Accounting for taxes on income
• b. Intangible assets
• c. Impairment of assets
• d. Accounting for investments

51. The concept of conservatism when applied to the Balance Sheet results in
• a. Understatement of assets
• b. Overstatement of assets
• c. Overstatement of capital
• d. None of the above

52. Identify the accounting standard which deals with provisions, contingent liabilities and contingent assets.

• a. AS 28
• b. AS 29
• c. AS 30
• d. AS 32

53. Match the following

<table>
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<th>Group – 1</th>
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<td>1) AS 25</td>
<td>a) Intangible Assets</td>
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<td>2) AS 26</td>
<td>b) Interim Financial Reporting</td>
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<td>3) AS 27</td>
<td>c) Impairment of Assets</td>
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<td>4) AS 28</td>
<td>d) Financial Reporting of Interests in Joint Ventures</td>
</tr>
</tbody>
</table>

• a. 1-c; 2-a; 3-b, 4-d
• b. 1-a; 2-b; 3-c, 4-d
• c. 1-b; 2-a; 3-d, 4-c
• d. 1-d; 2-c; 3-b, 4-a

54. Which of the following financial statements will be provided to the outsiders?

1. Balance sheet
2. Cash Flow Statement
3. P & L A/c

4. Trial Balance

- a. 1, 2, 4
- b. 1,3
- c. 2, 3, 4
- d. All 1, 2, 3, 4

55. The procedural aspects of accounting include

- a. Generating & using the financial information
- b. Generating & classifying the financial information
- c. Generating & communicating the financial information
- d. None of the above

56. BOD, Investors, Suppliers, Partners, Customers, Managers, Lenders.

Which of the following statements is correct?

- a.

(i) Internal Users: BOD, partners, managers
(ii) External Users: Investors, Lenders, Suppliers, Customers

- b.

(i) Internal Users: BOD, Investors, managers
(ii) External Users: Partners, Lenders, Suppliers, customers

- c.
(i) Internal Users: BOD, partners, Lenders
(ii) External Users: investors, Managers, Suppliers, Customers

- d.

(i) Internal Users: BOD, partners
(ii) External Users: investors, Lenders

57.

58.

59.

60.

PART B – MERCANTILE LAWS

1. MEANING & NATURE OF CONTRACT

61. Amount withdrawn from ATM is

- a. Quasi contract
- b. Express contract
- c. Tacit contract
- d. None of the Above

62. Voidable contract is one which:

- a. Can be enforced by aggrieved party
- b. Can be enforced by both the parties
• c. Cannot be enforced by both parties
• d. None of the above

63. _____ contract is made without any intention of parties

• a. Express contract
• b. Implied contract
• c. Quasi contract
• d. Executory contract

2.0FFER AND ACCEPTANCE

64. A wants to go to his home at Delhi from his place of employment. He travels by bus as there is an air bus belonging to Chandra travels pvt. Ltd. which is standing at bus stand waiting for passengers. Here is

• a. Internal offer
• b. External offer
• c. Implied offer
• d. Express offer

65. Communication of acceptance is said to be completed as against the offeree

• a. When it comes to the knowledge of proposer
• b. When acceptance is posted
• c. When letter of acceptance is in transit
• d. None of the above

66. Which of the following is valid offer?
5. FREE consent

67. _____ does not effect the free consent of the parties.

- a. Fraud
- b. Coercion
- c. Incompetency of parties
- d. Undue influence

68. The party to contract believes a particular thing to be true but it is not true. It falls under ____.

- a. Fraud
- b. Undue influence
- c. Misrepresentation
- d. Coercion

69. A buyer bought some jewellery thinking that it is real whereas it is not so. The seller did not correct the opinion of buyer. Can the buyer make any claim on the ground of fraud?

- a. Yes
- b. No
70. It is the duty of finder to return the goods to true owner. Otherwise the finder is guilty of

- a. Criminal Misappropriation of goods
- b. Theft
- c. Extortion
- d. None of the above

71. Which contract depends upon happening or non-happening of future uncertain event?

- a. Contingent contract
- b. Wagering agreement
- c. Void agreement
- d. Voidable Contract

72. Novation means:

- a. Alteration of contract
- b. Substitution of new contract
- c. Cancellation of contract
- d. None of the above

73. Ashok owes Lakshmi Rs.25,000/-. Lakshmi said that she will accept Rs.15,000/- towards final settlement. It is _____ contract.

- a. Voidable
- b. Valid
- c. Illegal
- d. Unenforceable
74. When both the parties have decided to cancel the contract, it is known as ____

- a. Remission
- b. Novation
- c. Rescission
- d. None of the above

75. If the aggrieved party does not face any loss _____ damages can be claimed.

- a. General
- b. Special
- c. Nominal
- d. Vindictive

10. **INDIAN PARTNERSHIP ACT. 1932**

76. Unregistered firm cannot file a suit against ____ to enforce any right arising from a contract.

- a. Incoming partner
- b. Minor admitted to benefits of the firm
- c. Minor admitted to benefits of the firm
- d. All of the above

77. Public notice is not needed in case of

- a. Dissolution of firm
- b. Retirement of partner
• c. Retirement of partner
• d. Expulsion of partner

78. True test of partnership is

• a. Sharing of profits
• b. Mutual agency
• c. Both a) and b)
• d. None of the above

79. A partner can be expelled by

• a. Majority of partners
• b. Express contract
• c. Good faith
• d. All of the above

80. Who does not actually take part in business and gives his name to the firm?

• a. Actual partner
• b. Sleeping partner
• c. Nominal partner
• d. None of the above

81. Reconstitution of firm takes place except in case of

• a. Admission of partner
• b. Retirement of partner
• c. Change in profit sharing ratio
• d. Insolvency of partner

82. In a partnership consent of all partners is needed in case of

• a. Change in nature of business
• b. Routine matters
• c. Purchase of immovable property
• d. Both a) and b)

83. The maximum number of partners in partnership firm is determined by

• a. Companies Act
• b. Partner Act
• c. Limitation Act
• d. None of the above

84. Where in a partnership firm, the partners are entitled to interest on their capitals, such interest is payable

• a. Only out of capital
• b. Only out of cash brought in by incoming partner towards goodwill
• c. Only out of profits of the firm
• d. None of the above

85. Which of the following is essential of partnership deed?

• a. It should be made legally
• b. It should be enforceable
• c. It should be a written agreement between two or more persons
• d. It should be forbidden by law

11. THE SALE OF GOODS ACT. 1930

86. Which of the following is not the right of an unpaid seller?

• a. To resell the goods
• b. To stop the goods in transit
• c. To retain the goods
• d. To demand back the goods

87. Which of the following is not a document of title to goods?

• a. Bill of lading
• b. Railway receipt
• c. Dock warrant
• d. Proforma Invoice

88. Caveat emptor means:

• a. Let the seller beware
• b. Let the buyer beware
• c. Let the creditor beware
• d. None of the above

89. In a concluded sale, if goods are destroyed, loss is to be faced by _____

• a. Seller
• b. buyer
• c. Carrier
90. Giving keys of godown to buyer is _____ delivery.

- a. Constructive
- b. Symbolic
- c. Actual
- d. None of the above

91. Right of lien can be exercised by seller when ____

- a. Goods are under possession of seller
- b. Goods are delivered to carrier
- c. Goods are delivered to buyer
- d. Goods are not under possession of seller

92. Goods sold by description but not identified or agreed upon at the time of contract of sale are

- a. Specific goods
- b. Future goods
- c. Existing goods
- d. Unascertained goods

93. Rasheed sends gold to Adam for making an ornament. This is a _____

- a. Contract of sale
- b. Contract of work and labour
- c. Hire purchase agreement
- d. Sale on approval basis
94. When there is contract for sale of specific goods, the agreement is ______, if the
been perished or have no longer in accordance been perished or have no
longer in accordance with description before the contract.

a. Void  
b. Voidable  
c. Valid and enforceable  
d. illegal

95. When the breach of condition is treated as breach of warranty, buyer has right to:

a. Claim damages  
b. Repudiate the contract  
c. Reject the goods  
d. None of the above

96. Where the goods are of perishable nature, unpaid seller can

a. Sue for price  
b. Repudiate the contract before due date  
c. Resell the goods  
d. Sue for damages

97. The buyer of a pesticide tin, the lid of which is broken, gets injured by
inhaling the powder. The seller has failed in disclosing the same. Here, buyer
can claim:
a. Damages for breach of warranty as to disclose of dangerous nature

b. Repudiation of contract

98.

99.

100.

Key – Part A – Fundamentals of Accounting

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