Padasalai’s Telegram Groups!

- Padasalai's NEWS - Group
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- Lesson Plan - Group
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  https://t.me/Padasalai_9th

- 6th to 8th Standard - Group
  https://t.me/Padasalai_6to8

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- TNPSC - Group
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Multiple choice questions: 60X1=60

1. Incomplete records are generally maintained by
   (a) A company  (b) Government  (c) Small sized sole trader business  (d) Multinational enterprises

2. When capital in the beginning is Rs.10,000, drawings during the year is Rs. 6,000, profit made during the year is Rs.2,000 and the additional capital introduced is Rs. 3,000, find out the amount of capital at the end.
   (a) Rs. 9,000  (b) Rs.11,000  (c) Rs.21,000  (d) Rs. 3,000

3. The excess of assets over liabilities is
   (a) Loss  (b) Cash  (c) Capital  (d) Profit

4. Which of the following items relating to bills payable is transferred to total creditors account?
   (a) Opening balance of bills payable  (b) Closing balance of bills payable
   (c) Bills payable accepted during the year  (d) Cash paid for bills payable

5. The amount of credit sales can be computed from
   (a) Total debtors account  (b) Total creditors account
   (c) Bills receivable account  (d) Bills payable account

6. What is the amount of capital of the proprietor, if his assets are Rs.85,000 and liabilities are Rs. 21,000?
   (a) Rs. 85,000  (b) Rs.1,06,000  (c) Rs. 21,000  (d) Rs. 64,000

7. Statement of affairs is a
   (a) Statement of income and expenditure  (b) Statement of assets and liabilities
   (c) Summary of cash transactions  (d) Summary of credit transactions

8. Opening statement of affairs is usually prepared to find out the
   (a) Capital in the beginning of the year  (b) Capital at the end of the year
   (c) Profit made during the year  (d) Loss occurred during the year

9. Opening balance of debtors: Rs. 30,000, cash received: Rs. 1,00,000, credit sales: Rs.90,000; closing balance of debtors is
   a). Rs. 30,000  b) Rs.1,30,000  c) Rs.40,000  d) Rs. 20,000

10. Which one of the following statements is not true in relation to incomplete records?
    (a) It is an unscientific method of recording transactions  (b) Records are maintained only for cash and personal accounts
        (c) It is suitable for all types of organizations  (d) Tax authorities do not accept

11. Receipts and payments account records receipts and payments of
    (a) Revenue nature only  (b) Capital nature only  (c) Both revenue and capital nature  (d) None of the above

12. Which of the following should not be recorded in the income and expenditure account?
    (a) Sale of old news papers  (b) Loss on sale of asset
        (c) Honorarium paid to the secretary  (d) Sale proceeds of furniture

13. Income and expenditure account is a
    (a) Nominal A/c  (b) Real A/c  (c) Personal A/c  (d) Representative personal account

14. There are 500 members in a club each paying Rs.100 as annual subscription. Subscription due but not received for the current year is Rs.200; Subscription received in advance is Rs. 300. Find out the amount of subscription to be shown in the income and expenditure account.
    a). Rs.50,000  b) Rs.50,200  c) Rs.49,900  d) Rs.49,800

15. Income and Expenditure Account is prepared to find out
    (a) Profit or loss  (b) Cash and bank balance  (c) Surplus or deficit  (d) Financial position

16. Subscription due but not received for the current year is
    a). An asset  (b) A liability  (c) An expense  (d) An item to be ignored

17. Legacy is a
    (a) Revenue expenditure  (b) Capital expenditure  (c) Revenue receipt  (d) Capital receipt

18. Receipts and payments account is a
    (a) Nominal A/c  (b) Real A/c  (c) Personal A/c  (d) Representative personal account

19. Balance of receipts and payments account indicates the
    (a) Loss incurred during the period  (b) Excess of income over expenditure of the period
        (c) Total cash payments during the period  (d) Cash and bank balance as on the date

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20. Donations received for a specific purpose is
(a) Revenue receipt  (b) Capital receipt  (c) Revenue expenditure  (d) Capital expenditure

21. When a partner withdraws regularly a fixed sum of money at the middle of every month, period for which interest is to be calculated on the drawings on an average is
(a) 5.5 months  (b) 6 months  (c) 12 months  (d) 6.5 months

22. As per the Indian Partnership Act, 1932, the rate of interest allowed on loans advanced by partners is
(a) 8% per annum  (b) 12% per annum  (c) 5% per annum  (d) 6% per annum

23. Which of the following is the incorrect pair?
(a) Interest on drawings – Debit to capital account  (b) Interest on capital – Credited to capital account
(c) Interest on loan – Debit to capital account  (d) Share of profit – Credited to capital account

24. Which of the following is true?
(a) 8% per annum  (b) 12% per annum  (c) 5% per annum  (d) 6% per annum

25. When fixed capital method is adopted by a partnership firm, which of the following items will appear in capital account?
(a) Additional capital introduced  (b) Interest on capital  (c) Interest on drawings  (d) Share of profit

26. Profit after interest on drawings, interest on capital and remuneration is Rs. 10,500. Geetha, a partner, is entitled to receive Commission @ 5% on profits after charging such commission. Find out commission.
(a) Rs. 50  (b) Rs. 150  (c) Rs. 550  (d) Rs. 500

27. Which of the following is shown in Profit and loss appropriation account?
(a) Office expenses  (b) Salary of staff  (c) Partners’ salary  (d) Interest on bank loan

28. In the absence of an agreement, partners are entitled to
(a) Salary  (b) Commission  (c) Interest on loan  (d) Interest on capital

29. In the absence of an agreement among the partners, interest on capital is
(a) Not allowed  (b) Allowed at bank rate  (c) Allowed @ 5% per annum  (d) Allowed @ 6% per annum

30. In the absence of a partnership deed, profits of the firm will be shared by the partners in
(a) Equal ratio  (b) Capital ratio  (c) Both (a) and (b)  (d) None of these

31. The average rate of return of similar concerns is considered as
(a) Average profit  (b) Normal rate of return  (c) Expected rate of return  (d) None of these

32. Which of the following statements is true?
(a) Goodwill is an intangible asset  (b) Goodwill is a current asset  (c) Goodwill is a fictitious asset  (d) Goodwill cannot be acquired

33. Identify the incorrect pair
(a) Goodwill under Average profit method – Average profit × Number of years of purchase
(b) Goodwill under Super profit method – Super profit × Number of years of purchase
(c) Goodwill under Annuity method – Average profit × Present value annuity factor
(d) Goodwill under Weighted average – Weighted average profit × Number of years of profit method purchase

34. Book profit of 2017 is Rs. 35,000; non-recurring income included in the profit is Rs. 1,000 and abnormal loss charged in the year 2017 was Rs. 2,000, then the adjusted profit is
(a) Rs. 36,000  (b) Rs. 35,000  (c) Rs. 38,000  (d) Rs. 34,000

35. The total capitalized value of a business is Rs. 1,00,000; assets are Rs. 1,50,000 and liabilities are Rs. 80,000. The value of goodwill as per the capitalization method will be
(a) Rs. 40,000  (b) Rs. 70,000  (c) Rs. 1,00,000  (d) Rs. 30,000

36. When the average profit is Rs. 25,000 and the normal profit is Rs. 15,000, super profit is
(a) Rs. 25,000  (b) Rs. 5,000  (c) Rs. 10,000  (d) Rs. 15,000

37. Which of the following is true?
(a) Super profit = Total profit / number of years  (b) Super profit = Weighted profit / number of years
(c) Super profit = Average profit – Normal profit  (d) Super profit = Average profit × Years of purchase

38. Super profit is the difference between
(a) Capital employed and average profit  (b) Assets and liabilities
(c) Average profit and normal profit  (d) Current year’s profit and average profit

39. The profit or loss on revaluation of assets and liabilities is transferred to the capital account of
(a) The old partners  (b) The new partner
(c) All the partners  (d) The sacrificing partners

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10. If the old profit sharing ratio is more than the new profit sharing ratio of a partner, the difference is called
(a) Capital ratio  
(b) Sacrificing ratio  
(c) Gaining ratio  
(d) None of these

41. Revaluation A/c is a
(a) Real A/c  
(b) Nominal A/c  
(c) Personal A/c  
(d) Impersonal A/c

12. Which of the following statements is not true in relation to admission of a partner
(a) Generally mutual rights of the partners change  
(b) The profits and losses of the previous years are distributed to the old partners  
(c) The firm is reconstituted under a new agreement  
(d) The existing agreement does not come to an end

13. Select the odd one out
(a) Revaluation profit  
(b) Accumulated loss  
(c) Goodwill brought by new partner  
(d) Investment fluctuation fund

44. Balaji and Kamalesh are partners sharing profits and losses in the ratio of 2:1. They Admit Yogesh into partnership. The new profit sharing ratio between Balaji, Kamalesh and Yogesh is agreed to 3:1:1. Find the sacrificing ratio between Balaji and Kamalesh.
(a) 1:3  
(b) 3:1  
(c) 2:1  
(d) 1:2

45. James and Kamal are sharing profits and losses in the ratio of 5:3. They admit Sunil as a partner giving him 1/5 share of profits. Find out the sacrificing ratio.
(a) 1:3  
(b) 3:1  
(c) 5:3  
(d) 3:5

16. On revaluation, the increase in the value of assets leads to
(a) Gain  
(b) Loss  
(c) Expense  
(d) None of these

17. At the time of admission, the goodwill brought by the new partner may be credited to the capital accounts of
(a) all the partners  
(b) the old partners  
(c) the new partner  
(d) the sacrificing partners

18. Match List I with List II and select the correct answer using the codes given below:

<table>
<thead>
<tr>
<th>List I</th>
<th>List II</th>
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</thead>
<tbody>
<tr>
<td>(i) Sacrificing ratio</td>
<td>1. Investment fluctuation fund</td>
</tr>
<tr>
<td>(ii) Old profit sharing ratio</td>
<td>2. Accumulated profit</td>
</tr>
<tr>
<td>(iii) Revaluation Account</td>
<td>3. Goodwill</td>
</tr>
<tr>
<td>(iv) Capital Account</td>
<td>4. Unrecorded liability</td>
</tr>
</tbody>
</table>

Codes: (i)  (ii)  (iii)  (iv)
(a) 1  2  3  4  
(b) 3  2  4  1  
(c) 4  3  2  1  
(d) 3  1  4  2

19. Accounting principles and accounting standards are not followed properly in
a). Double entry system  
b). Incomplete records  
c). Trial balance  
d). Admission of partner

50. It is reliable as it is prepared under
a). Double entry system  
b). Incomplete records  
c). Trial balance  
d). Admission of partner

51. Which account is a summary of cash and bank transactions of non profit organisation prepared at the end of financial year
a). Receipt and Payment account  
b). Income and Expenditure  
c). Balance Sheet  
d). Trial Balance

52. The maximum number of partners is not specified in
a). Indian companies Act 2013  
b). Indian Partnership act 1932  
c). Both (a) and (b)  
d). None of these

53. Which one is the good name or reputation of the business which brings to the benefit of business
a). Tangible Asset  
b). Premises  
c). Goodwill  
d). Current Asset

54. It is the rate of which profit is earned by similar business entities in the industry under normal circumstances
a). Goodwill  
b). Normal Rate of return  
c). Capital Employed  
d). Normal Profit

55. Under this method goodwill is calculated by multiplying the super profit by a certain number of years purchase
a). Annuity method  
b). Capitalization Method  
c). Capitalization super profit method  
d). Purchase super profit method

56. Which type of goodwill cannot be recorded in the book of accounts
a). Acquired goodwill  
b). Purchased Goodwill  
c). Self generated Goodwill  
d). None of these

57. Which method is used when profit show increasing or decreasing trend
a). Super profit method  
b). Weighted Average Profit Method  
c). Simple average profit method  
d). Capitalization method

58. Which fund is created out of profit to adjust the reduction in the market value of the investments.
(a) Investment fluctuation fund  
(b) Reserve fund  
(c) General reserve  
(d) None of these

59. When new profit sharing ratio is not given but the share sacrificed by the old partners is given, new profit sharing ratio is calculated as
a). Old share – New Share  
b). Old share – Share sacrificed  
c). Old share x Share sacrificed  
d). None of these

60. Sacrificing ratio is the proportion of the profit which is sacrificed or forgone by the old partners in favor of
a). New Partner  
b). Old Partner  
c). New and Old Partner  
d). None of these

61. At the time of retirement of a partner, determination of gaining ratio is required
(a) To transfer revaluation profit or loss  
(b) To distribute accumulated profits and losses  
(c) To adjust goodwill  
(d) None of these

62. On revaluation, the increase in liabilities leads to
(a) Gain  
(b) Loss  
(c) Profit  
(d) None of these

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53. If the final amount due to a retiring partner is not paid immediately, it is transferred to
(a) Bank A/c  (b) Retiring partner’s capital A/c  (c) Retiring partner’s loan A/c  (d) Other partners’ capital A/c

54. ‘A’ was a partner in a partnership firm. He died on 31st March 2019. The final amount due to him is Rs. 25,000 which is not paid immediately. It will be transferred to
(a) A’s capital account  (b) A’s current account  (c) A’s Executor account  (d) A’s Executor loan account

55. A, B and C are partners sharing profits in the ratio of 2:2:1. On retirement of B, goodwill of the firm was valued as Rs. 30,000. Find the contribution of A and C to compensate B:
(a) Rs. 20,000 and Rs. 10,000  (b) Rs. 8,000 and Rs. 4,000  (c) Rs. 10,000 and Rs. 20,000  (d) Rs. 15,000 and Rs. 15,000

56. A, B and C are partners sharing profits in the ratio of 4:2:3. C retires. The new profit sharing ratio between A and B will be
(a) 4:3  (b) 3:4  (c) 2:1  (d) 1:2

57. X, Y and Z were partners sharing profits and losses equally. X died on 1st April 2019. Find out the share of X in the profit of 2019 based on the profit of 2018 which showed Rs. 36,000.
(a) Rs. 1,000  (b) Rs. 3,000  (c) Rs. 12,000  (d) Rs. 36,000

58. On retirement of a partner from a partnership firm, accumulated profits and losses are distributed to the partners in the
(a) New profit sharing ratio  (b) Old profit sharing ratio  (c) Gaining ratio  (d) Sacrificing ratio

59. On retirement of a partner, general reserve is transferred to the
(a) Capital account of all the partners  (b) Revaluation account  (c) Capital account of the continuing partners  (d) Memorandum revaluation account

60. A partner retires from the partnership firm on 30th June. He is liable for all the acts of the firm up to the
(a) End of the current accounting period  (b) End of the previous accounting period  (c) Date of his retirement  (d) Date of his final settlement

61. The amount received over and above the par value is credited to
(a) Securities premium account  (b) Calls in advance account  (c) Share capital account  (d) Forfeited shares account

62. Match the pair and identify the correct option
(1) Under subscription - (i) Amount prepaid for calls  (ii) Subscription above the offered shares  (iii) Subscription below the offered shares  (iv) Amount unpaid on calls
(a) (i)  (ii)  (iii)  (iv)  (b) (iv)  (ii)  (iii)  (i)  (c) (ii)  (iv)  (i)  (iii)  (d) (iii)  (iv)  (i)  (ii)

63. At the time of forfeiture, share capital account is debited with
(a) Face value  (b) Nominal value  (c) Paid up amount  (d) Called up amount

64. After the forfeited shares are reissued, the balance in the forfeited shares account should be transferred to
(a) General reserve account  (b) Capital reserve account  (c) Securities premium account  (d) Surplus account

65. When shares are issued for purchase of assets, the amount should be credited to
(a) Vendor’s A/c  (b) Sundry assets A/c  (c) Share capital A/c  (d) Bank A/c

66. If a share of Rs. 10 on which Rs. 8 has been paid up is forfeited. Minimum reissue price is
(a) Rs. 10 per share  (b) Rs. 8 per share  (c) Rs. 5 per share  (d) Rs. 2 per share

67. Supreme Ltd. forfeited 100 shares of Rs. 10 each for non-payment of final call of Rs. 2 per share. All these shares were re-issued at Rs. 5 per share. What amount will be transferred to capital reserve account?
(a) Rs. 700  (b) Rs. 800  (c) Rs. 900  (d) Rs. 1,000

68. That part of share capital which can be called up only on the winding up of a company is called:
(a) Authorized capital  (b) Called up capital  (c) Capital reserve  (d) Reserve capital

69. A preference share is one:
(i) which carries preferential right with respect to payment of dividend at fixed rate  (ii) which carries preferential right with respect to repayment of capital on winding up
(a) Only (i) is correct  (b) Only (ii) is correct  (c) Both (i) and (ii) are correct  (d) Both (i) and (ii) are incorrect

70. Which of the following statement is false?
(a) Issued capital can never be more than the authorized capital  (b) In case of under subscription, issued capital will be less than the subscribed capital  (c) Reserve capital can be called at the time of winding up  (d) Paid up capital is part of called up capital

71. Balance sheet provides information about the financial position of a business concern
(a) Over a period of time  (b) As on a particular date  (c) For a period of time  (d) For the accounting period

72. The financial statements do not exhibit
(a) Non-monetary data  (b) Past data  (c) Short term data  (d) Long term data
83. Which of the following tools of financial statement analysis is suitable when data relating to several years are to be analyzed?
   a) Cash flow statement   b) Common size statement   c) Comparative statement   d) Trend analysis

84. Which of the following is not a tool of financial statement analysis?
   a) Trend analysis   b) Common size statement   c) Comparative statement   d) Standard costing

85. The term 'fund' refers to
   a) Current liabilities   b) Working capital   c) Fixed assets   d) Non-current assets

86. A limited company's sales has increased from Rs. 1,25,000 to Rs. 1,50,000. How does this appear in comparative income statement?
   a) + 20 %   b) + 120 %   c) – 120 %   d) – 20 %

87. Expenses for a business for the first year were 80,000. In the second year, it was increased to Rs. 88,000. What is the trend percentage in the second year?
   a) 10 %   b) 110 %   c) 90 %   d) 11%

88. In a common-size balance sheet, if the percentage of non-current assets is 75, what would be the percentage of current assets?
   a) 175   b) 125   c) 25   d) 100

89. Which of the following statements is not true?
   a) Notes and schedules also form part of financial statements.
   b) The tools of financial statement analysis include common size statement.
   c) Trend analysis refers to the study of movement of figures for one year.
   d) The common-size statements show the relationship of various items with some common base, expressed as percentage of the common base.

90. Which of the following statements is not true?
   a) All the limitations of financial statements are applicable to financial statement analysis also.
   b) Financial statement analysis is only the means and not an end.
   c) Expert knowledge is not required in analyzing the financial statements.
   d) Interpretation of the analyzed data involves personal judgment.

91. Debt equity ratio is a measure of
   a) Short term solvency   b) Long term solvency   c) Profitability   d) Efficiency

92. Current assets excluding inventory and prepaid expenses is called
   a) Reserve   b) Tangible assets   c) Funds   d) Quick assets

93. Match List I with List II and select the correct answer using the codes given below:

<table>
<thead>
<tr>
<th>List I</th>
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<tbody>
<tr>
<td>(i) Current ratio</td>
<td>1. Liquidity</td>
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<tr>
<td>(ii) Net profit ratio</td>
<td>2. Efficiency</td>
</tr>
<tr>
<td>(iii) Debt-equity ratio</td>
<td>3. Long term solvency</td>
</tr>
<tr>
<td>(iv) Inventory turnover ratio</td>
<td>4. Profitability</td>
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<table>
<thead>
<tr>
<th>Codes:</th>
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<td>(c) 2.1</td>
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<td>(d) 1.2</td>
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94. Current liabilities Rs. 40,000; Current assets Rs. 1,00,000 ; Inventory Rs. 20,000 . Quick ratio is
   a) 1   b) 2.51   c) 2.1   d) 1.2

95. To test the liquidity of a concern, which of the following ratios are useful?
   (i) Quick ratio   (ii) Net profit ratio   (iii) Debt-equity ratio   (iv) Current ratio

Select the correct answer using the codes given below:
   a) (i) and (ii)   b) (i) and (iv)   c) (ii) and (iii)   d) (ii) and (iv)

96. Proportion of share holder's funds to total assets is called
   a) Proprietary ratio   b) Capital gearing ratio   c) Debt equity ratio   d) Current ratio

97. Current ratio indicates
   a) Ability to meet short term obligations   b) Efficiency of management   c) Profitability   d) Long term solvency

98. The mathematical expression that provides a measure of the relationship between two figures is called
   a) Conclusion   b) Ratio   c) Model   d) Decision

99. Which one of the following is not correctly matched?
   a) Liquid ratio – Proportion   b) Gross profit ratio – Percentage   c) Fixed assets turnover ratio – Percentage   d) Debt-equity ratio – Proportion

100. Cost of revenue from operations Rs. 3,00,000; Inventory in the beginning of the year Rs. 60,000; Inventory at the close of the year Rs. 40,000. Inventory turnover ratio is
    a) 2 times   b) 3 times   c) 6 times   d) 8 times

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