



**BOARD OF STUDIES**  
**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
**COMMON PROFICIENCY TEST**  
**Model Test Paper – BOS/CPT-5 / 2007**

*Time : 4 hours*

*Maximum Marks : 200*

*The test is divided into four sections.*

**SECTION – A : FUNDAMENTALS OF ACCOUNTING (60 MARKS)**

**PART-I**

1. A bill has been drawn on 26.02.2006 payable after 90 days the due date of the bill will
  - (a) 30.05.2006
  - (b) 29.05.2006
  - (c) 28.05.2006
  - (d) 27.05.2006
2. Carriage outward is debited to
  - (a) Trading Account
  - (b) Profit and loss account
  - (c) Profit and loss appropriations account
  - (d) Balance sheet
3. Amount spent, for the construction of temporary huts, which were necessary for construction of the cinema house and demolished when the cinema house was ready is a
  - (a) Revenue expenditure
  - (b) Capital expenditure
  - (c) Deferred revenue expenditure
  - (d) None of the above

4. Material costing Rs. 700 in the erection of the machinery and wages paid for it amounting to Rs. 400 should be debited to
  - (a) Material account
  - (b) Wages account
  - (c) Purchases account
  - (d) Machinery account
5. Difference of totals of both debit and credit side of the trial balance is transferred to
  - (a) Trading account
  - (b) Miscellaneous account
  - (c) Difference account
  - (d) Suspense account
6. Which of the following is correct
  - (a) Capital is equal to assets minus liabilities
  - (b) Capital is equal to assets plus liabilities
  - (c) Assets are equal to liabilities minus capital
  - (d) Liabilities is equal to capital plus assets
7. All of the following have debit balance except one. That account is
  - (a) Wages outstanding account
  - (b) Loan to contractor
  - (c) Debtors Account
  - (d) Goodwill
8. In the absence of any provision in the partnership agreement, profits and losses are shared
  - (a) In the ratio of capitals
  - (b) In the ratio of loans given by them to the partnership firm
  - (c) Equally
  - (d) None of the above
9. Which of following statement is not true
  - (a) Book keeping is mainly concerned with recording of financial data
  - (b) Goods given as sample should be credited to purchase A/c
  - (c) The balance of petty cash is an asset
  - (d) In case of a debt becoming bad the amount should be credited to bad debts A/c

10. Fundamental accounting assumptions are

- (a) Going concern
- (b) Accrual
- (c) Consistency
- (d) All of the three.

**PART-II**

11. The purpose of accommodation bill is

- (a) To finance actual purchase or sale of goods
- (b) To facilitate trade transmission
- (c) When both parties are in need of funds
- (d) None of the three

12. Municipal tax Rs. 50,000 under dispute is a

- (a) Current liability
- (b) Contingent liability
- (c) Revenue loss
- (d) None of the above.

13. If del-credere commission is allowed for bad debt, consignee will debit the bad debt amount to

- (a) Commission earned account
- (b) Consignor A/c
- (c) Debtors A/c
- (d) General trading a/c

14. As per section 37 of the Indian Partnership Act, 1932, the executors would be entitled at their choice to the interest calculated from the date of death till the date of payment on the final amount due to the dead partner at \_\_\_\_\_ percent per annum

- (a) 7
- (b) 4
- (c) 6
- (d) 12

15. Dividends are usually paid as a percentage of \_\_\_\_\_

- (a) Authorised share capital
- (b) Net Profit
- (c) Paid up capital

- (d) Called up capital
- 16. Writing of transaction in the ledger is called
  - (a) Posting
  - (b) Journalizing
  - (c) Balancing
  - (d) Casting
- 17. Commission provided by the consignor to the consignee to promote credit sale is known as
  - (a) Ordinary commission
  - (b) Del- Credere commission
  - (c) Over riding commission
  - (d) Special commission
- 18. Memorandum Joint venture account is a
  - (a) Personal a/c
  - (b) Real a/c
  - (c) Nominal a/c
  - (d) None of the above
- 19. In the ledger there are \_\_\_\_\_ columns
  - (a) 4
  - (b) 6
  - (c) 8
  - (d) 10
- 20. Carriage charges paid for a new plant purchased if debited to carriage a/c would effect \_
  - (a) Plant account
  - (b) carriage account
  - (c) Plant and Carriage account
  - (d) None of the above

### **PART-III**

- 21. If a machinery is purchased for Rs. 1,00,000 the asset would be recorded in the books at Rs. 1,00,000 even if its market value at that time happens to be Rs. 1,40,000. In case a year after, the market value of the asset comes down to Rs. 90,000 it will ordinarily continue to be shown at Rs. 1,00,000 and not Rs. 90,000 due to
  - (a) Realisation concept
  - (b) Present value concept

- (c) Replacement concept
  - (d) Cost concept
22. A businessman purchased goods for Rs. 25,00,000 and sold 70% of such goods during the accounting year ended 31<sup>st</sup> March 2005. The market value of the remaining goods was Rs. 5,00,000. He valued the closing stock at Rs. 5,00,000 and not Rs. 7,50,000 due to
- (a) Money measurement
  - (b) Conservatism
  - (c) Cost
  - (d) Periodicity

#### **PART-IV**

23. Sharma of Allahabad sends goods costing Rs. 1,00,000 at an invoice price of the Rs. 1,20,000 to Kalapil of Katak. Sharma incurs the following expenditure in relation to such consignment:
- |                        |           |
|------------------------|-----------|
| 1. Packing and loading | Rs. 5000  |
| 2. Transportation      | Rs. 10000 |
| 3. Insurance           | Rs. 5000  |
- 1/10<sup>th</sup> of the consignment is damaged in transit. Amount of abnormal loss will be
- (a) Rs. 14,000
  - (b) Rs. 10,000
  - (c) Rs. 12,000
  - (d) None of the above.
24. Suresh of Delhi consigned 600 fans to Naresh of Agra to be sold on his account and at his risk. The cost of each fan is Rs. 300 Suresh paid Rs. 6000 as freight and insurance Naresh paid Rs. 1500 as octroi and cartage. Rs. 2000 as rent; and Rs. 1500 as insurance. 500 fans were sold by Naresh for Rs. 1,80,000 Naresh was entitled to a commission of 4% on sale @ Rs. 350 per fan and 20% of any surplus price realized. Consignment profit will be
- (a) Rs. 12250
  - (b) Rs. 12000
  - (c) Rs. 10000
  - (d) Rs. 13000
25. Original cost = Rs. 1,26,000  
 Salvage Value = Rs. 6000  
 Use Life = 6 years  
 Annual depreciation under SLM will be
- (a) Rs. 21000

- (b) Rs. 20000
  - (c) Rs. 15000
  - (d) Rs. 14000
26. At the end of the accounting period the provision is made for the amount outstanding for the electricity that has been consumed during the said period the statement is based on
- (a) Accrual concept
  - (b) Matching
  - (c) Realisation
  - (d) Money measurement
27. Under the diminishing balance method, depreciation
- (a) Increases every year
  - (b) Decreases every year
  - (c) Is constant every year
  - (d) None of the above
28. Which inventory valuation method best matches the cost of goods sold with current replacement cost?
- (a) LIFO
  - (b) FIFO
  - (c) Weighted average method
  - (d) Specific identification method.
29. Which financial statement represents the accounting equation,  $\text{Assets} = \text{Liabilities} + \text{Owners equity}$
- (a) Income statement
  - (b) Balance sheet
  - (c) Statement of cash flow
  - (d) None of the three
30. The total of the purchase day book is posted periodically to the debit of
- (a) Purchases account
  - (b) Cash book
  - (c) Journal proper
  - (d) None of the above
31. Legal expenses incurred in defending a suit for breach of contract to supply goods is a
- (a) Revenue expenditure

- (b) Capital expenditure
- (c) Deferred revenue expenditure
- (d) None of the three

32. A running business was purchased by Ram with following assets and liabilities

Cash in hand	1000
Cash at Bank	5000
Stock	20000
Land and building	100000
Plant and machinery	50000
Owing from Mr. X	12500
Prepaid Insurance	500
Owing to Z Ltd.	3750
Interest received in advance	250

Rama's capital will be

- (a) 18500
- (b) 180000
- (c) 175000
- (d) None of the above

33. Following are the sales return of Jindal & Co. a saree dealer

<b>Date</b>	<b>Credit Note</b>
05.01.2006	201 Goyal & Co. Rampur returned 2 Polyster sarees @ 125
10.01.2006	202 Accepted return of goods (which were sold for cash) from Garf & Co. Bhiwani, 2 Kota Sarees @ Rs. 50
17.01.2006	203 Mittal & Co. Hissar returned 2 silk sarees @ Rs. 325
31.01.2006	Mohan returned one old type writer @ Rs. 500

Total of sarees return book will be

- (a) Rs. 900
- (b) Rs. 800
- (c) Rs. 1000
- (d) None of the three

34. Following is an incorrect trial balance

	<i>Dr. Balance</i> (Rs.)	<i>Cr Balance</i> (Rs.)
Sen Gupta Capital	-	1556
Sen Gupta Drawings	564	-
Leasehold premises	750	-
Sells	-	2750
Dues from customers		530
Purchases	1259	
Purchases return	264	
Loan from Bank		256
Creditors	528	
Trade expenses	700	
Cash at Bank	226	
Bills payable	100	
Salaries and wages	600	
Opening stock	-	264
Rent and taxes	463	
Sales return		98

Total of corrected trial balance will be

- (a) Rs. 5454
  - (b) Rs. 5400
  - (c) Rs. 5600
  - (d) Rs. 5000
35. Ankush Ltd. had issued 10,000, 10% Redeemable Preference Shares of Rs.100 each, fully paid up. The company decided to redeem these preference shares at par, by issue of sufficient number of equity shares of Rs. 10 each at a premium of Rs.2 per share as fully paid up. The amount to be transferred to capital redemption reserve account will be
- (a) Rs. 10,00,000.
  - (b) Rs. 12,00,000.
  - (c) Rs. 8,00,000.
  - (d) Nil.
36. Bill of Rs.10,000 accepted by Rajesh was endorsed by Ritesh to Dinesh on account of final settlement of Rs.10,500. The benefit of Rs.500 earned by Ritesh was:
- (a) Credited to discount allowed account by Rs. 500.
  - (b) Credited to discount received account by Rs.500.
  - (c) Credited to rebate account by Rs.500.
  - (d) Not shown in the books of Ritesh at all.



37. No journal entry is required to be passed when there is
- Normal loss
  - Abnormal Loss
  - Loss of bad debts
  - Loss by theft
38. A building worth Rs. 10,00,000 is insured for Rs. 6,00,000. It is completely destroyed by fire. The loss to be admitted by the insurance company will be
- Rs. 10,00,000
  - Rs. 6,00,000
  - Rs. 8,00,000
  - None of the three
39. Cost of goods sold 80,700, opening stock 5,800 and closing stock 6,000 then amount of purchases will be
- Rs. 80500
  - Rs. 74900
  - Rs. 74700
  - Rs. 80900
- 40.
- |                            |        |
|----------------------------|--------|
|                            | Rs.    |
| Opening stock              | 8500   |
| Purchases                  | 30,700 |
| Direct expenses            | 4800   |
| Indirect expenses          | 52000  |
| Closing Stock              | 9000   |
| Cost of goods sold will be |        |
- Rs. 35000
  - Rs. 30000
  - Rs. 40000
  - None of the three
- 41.
- |                      |     |          |
|----------------------|-----|----------|
| Cost of goods sold   | Rs. | 70,800   |
| Sales                | Rs. | 1,30,200 |
| Gross Profit will be |     |          |
- 59400
  - 59000

- (c) 60000
- (d) None of the above

42. Stock at start	2400	Carriage inward	524
Purchases	15205	Manufacturing wages	2800
Sales	20860	Manufacturing wages outstanding	96
Closing stock	3840	Loss due to fire	1000
Return outward	185	Indirect expenses	200
Return Inward	860		

On the basis of the above information, Gross Profit will be

- (a) Rs. 4000
- (b) Rs. 5000
- (c) Rs. 6000
- (d) None of the three

43. Accounts payable	60000	Long Term Loan	300000
Capital	100000	Wages payable	120000
Cash in hand	124000	Investments	20000
Prepaid expenses	2000	Net Profit	96,000
Cash at Bank	290000	Bills receivable	80,000
Inventories	160000		

Total of Balance Sheet will be

- (a) Rs. 676000
- (b) Rs. 600000
- (c) Rs. 680000
- (d) None of the three.

44. Depreciation on motor car, whose cost is Rs. 58,000 with an accumulated depreciation reserve of Rs.11,600, at 20% p.a. on diminishing balance will be

- (a) Rs. 9000
- (b) Rs. 9280
- (c) Rs. 10000
- (d) None of the three.

45. Balance of Provision for bad debts on Jan 1, 2006 Rs. 1250; Bad debts during the year Rs. 300; Provision for bad debts is 5% on Debtors of Rs. 10,000. Provision credited to Profit and Loss account will be

- (a) Rs. 400
- (b) Rs. 500

- (c) Rs. 450
- (d) None of the three
46. Depreciable amount of the machinery is Rs.11,00,000. The machine is expected to produce 30 lakhs units in its 10 year life and expected distribution of production units is as follows:
- |           |                           |
|-----------|---------------------------|
| 1-3 year  | 5 lacs units each year    |
| 4-6 year  | 3 lacs units each year    |
| 7-10 year | 1.5 lacs units each year. |
- Annual depreciation for 1-3 year, using production units method will be
- (a) Rs.1,10,000.
- (b) Rs.55,000.
- (c) Rs. 65,000.
- (d) Rs. 1,83,333.
47. A and B enter into a joint venture in timber trading. A pays for purchase of timber Rs. 2,00,000 and expenses Rs. 2,000. He draws a bill of exchange on B for Rs.1,00,000 and discounts it with Bank for Rs. 95,000. B sells the timber for Rs. 2,50,000 and pays expenses Rs. 3,000 B is entitled to get a commission of 10% on sale A is entitled to get an interest of Rs. 12,000 on his capital. Profit on venture will be
- (a) Rs. 3000
- (b) Rs. 4000
- (c) Rs. 5000
- (d) None of the three.
48. Received final dividend of Rs. 500 from Ajit, whose account had already been written off as bad debt was credited to a newly opened account and was included in the list of creditors rectifying entry will be -
- |                        |     |     |     |
|------------------------|-----|-----|-----|
| (a) Ajit               | Dr. | 500 |     |
| To Bad Debts recovered |     |     | 500 |
| (b) Bank               | Dr. | 500 |     |
| To bad debts           |     |     | 500 |
| (c) Debtors            | Dr. | 500 |     |
| To Bad debts recovered |     |     | 500 |
- (d) None of the three.
49. When balance as per cash book is the starting point, and cheques issued for payment Rs. 400 was wrongly credit by Bank as Rs.900 then in the bank reconciliation statement

cash balance will be

- |                   |     |      |
|-------------------|-----|------|
| (a) Added by      | Rs. | 1300 |
| (b) Subtracted by | Rs. | 1300 |
| (c) Added         | Rs. | 900  |
| (d) Subtracted by | Rs. | 400  |
50. Over draft as per pass book is given                      Rs.            10000
- (a) Cheques deposited in the Bank but not recorded in Cash Book Rs. 100
- (b) Cheques drawn but not presented for payment Rs. 6000
- (c) Bank charges recorded twice in cash book Rs. 30

Overdraft as per Cash Book will be

- (a) Rs. 16000
- (b) Rs. 16130
- (c) Rs. 15000
- (d) None of the three.
51. Ratan and Karan entered into partnership on April 1, 2002. They invested capital Rs.15,000 and Rs.10,000 respectively. It was agreed that 8% p.a. interest will be calculated both on capital and drawings. Drawings were made as follows

	<i>RATAN</i>	<i>KARAN</i>
June 30	600	800
Sept. 30	500	700
Dec. 31	400	600

Karan was entitled to a salary of Rs. 250 p.m.

Profit before adjusting interest and salary was Rs. 8848. Divisible profit will be

- (a) Rs. 4000
- (b) Rs. 3000
- (c) Rs. 5000
- (d) None of the three.
52. X and Y have been sharing profit and losses in the ratio of 5:3; C is admitted as a partner. He acquires his  $\frac{1}{8}$ <sup>th</sup> share only from B. New ratio will be
- (a) 5:2:1
- (b) 4:2:1
- (c) 2:2:1
- (d) None of the three
53. A and B are equal partners in a firm their capital shows credit balance of Rs. 18,000 and Rs.12,000 respectively. A new partner C is admitted with  $\frac{1}{5}$ <sup>th</sup> share in profits. He brings

- Rs. 14,000 for his capital. Value of hidden goodwill at the time of C's admission will be
- Rs. 26000
  - Rs. 25000
  - Rs. 20000
  - None of the three.
54. A, B and C are partners, sharing profits in the ratio of 4:3:2. D is admitted for  $\frac{2}{9}$ th share of profits and brings Rs. 30,000 as his capital and 10,000 for his share of goodwill. The new profit sharing ratio between partners will be 3:2:2:2 goodwill amount will be credited in the capital accounts of:
- A only
  - A, B and C (Equally)
  - A and B (Equally)
  - A and C (Equally)
55. X, Y and Z were partners sharing profits in proportion to 5:3:2. Goodwill does not appear in the books, but it is agreed to be worth Rs. 1,00,000. X retires from the firm and Y and Z decide to share future profits equally. X's share of goodwill will be debited to Y's and Z's capital A/cs in the ratio.
- $\frac{1}{2}:\frac{1}{2}$
  - 2:3
  - 3:2
  - None of the three.
56. X Ltd. invited applications for 1,00,000 shares of Rs. 10 each at a discount of 6% discount per share will be -
- Rs. 1.00
  - 0.80 Paisa
  - 0.60 paisa
  - None of the three.
57. A company makes an issue of 5000 equity shares of Rs. 100 each at 10% discount allowed at the time of allotment. The net amount is payable as follows:

	Rs.
On application and allotment	40
On first call	25
On final call	25

A shareholder holding 100 shares did not pay final call money. His shares were forfeited. Amount credited to Discount on issue of shares A/c will be

- (a) Rs. 1,000
  - (b) Rs. 500
  - (c) Rs. 1,500
  - (d) None of the three.
58. 1,000 shares of Rs.100 each were issued to a promoter of the company for their legal services, rendered in the formation of the company. For this, company credited Share Capital Account and debited
- (a) Goodwill account by Rs. 1,00,000.
  - (b) Legal services account by Rs.1,00,000.
  - (c) Promoter's account by Rs.1,00,000.
  - (d) Formation expenses account by Rs.1,00,000.
59. In the trial balance of a joint stock company, the following balances are given

	Dr.	Cr.
	Rs.	Rs.
(i) 10% Mortgage Debentures (Payable after five years)		1,00,000
(ii) Discount allowed on issue of debentures	2000	

Amount of discount written off per year will be

- (a) Rs. 500
  - (b) Rs. 800
  - (c) Rs. 400
  - (d) None of the three.
60. Called up share capital (46,000 shares 10 each) Rs. 4,60,000
- |                   |     |       |
|-------------------|-----|-------|
| Calls in arrear   | Rs. | 7,500 |
| Proposed dividend |     | 5%    |
- Amount of proposed dividend will be
- (a) Rs. 22625
  - (b) Rs. 25000
  - (c) Rs. 23000
  - (d) None of the three.

**SECTION – B : MERCANTILE LAWS (40 MARKS)**

**PART-I**

61. Which of the following is correct?
- (a) A wagering agreement is void
  - (b) A contingent contract is valid
  - (c) A wagering agreement is void while a contingent contract is valid
  - (d) None of the above
62. The following are the essential elements which need to co-exist in order to make a valid contract:
- (a) Offer & Acceptance.
  - (b) Intention to create legal acceptance
  - (c) Capacity of parties -Competency
  - (d) All of the above
63. The rights of a principal are the following
- (a) Right to recover damages
  - (b) Right to obtain an account of secret profits and recover them and resist a claim for remuneration
  - (c) Right to resist agent's claim for indemnity against incurred liability
  - (d) All of the above
64. An offer may be made to the following
- (a) A particular person
  - (b) A particular group or body of person
  - (c) The public at large i.e the whole world
  - (d) All of the above
65. Following conditions are implied in a contract of sale of goods unless the circumstances of the contract show a different intention:
- (a) Condition as to title
  - (b) Sale by description.
  - (c) Sale by sample.
  - (d) All of the above
66. Delivery of goods in case of transit made by handing over documents of title to goods is
- (a) Actual delivery
  - (b) Constructive delivery
  - (c) Symbolic delivery
  - (d) All of the above

67. A void contract is a contract without any legal effect and cannot be enforced in a court of law. The following are instances of void contracts:
- (a) Agreements entered under mistake of fact
  - (b) Agreements by way of wager.
  - (c) Agreements made consideration.
  - (d) All of the above
68. Necessary condition for existing goods is
- (a) They should be in existence at the contract of sale
  - (b) They should be owned or possessed by the seller
  - (c) Both of the above
  - (d) None of the above
69. When the consent of a party is not free the contract is
- (a) Void
  - (b) Voidable
  - (c) Valid
  - (d) Illegal
70. A voidable contract is one which
- (a) Can be enforced at the option of both aggrieved party
  - (b) Can be enforced at the option of both the parties
  - (c) Cannot be enforced in a court of law
  - (d) Court prohibits.
71. When the consent of a party is obtained by fraud, the contract is
- (a) Valid
  - (b) Void
  - (c) Illegal
  - (d) Voidable
72. The Sale of Goods Act, 1930 came into force on
- (a) 1<sup>st</sup> March, 1930
  - (b) 1<sup>st</sup> October, 1932
  - (c) 1<sup>st</sup> April, 1932
  - (d) 1<sup>st</sup> June, 1932
73. Under which circumstances, the unpaid seller can exercise right of re-sale
- (a) When the goods are of perishable nature
  - (b) When he gives notice to buyer.



- (c) When he gives notice to the buyer of his intention to re-sale and the buyer does not within a reasonable time pay the price.
  - (d) Both (a) and (b)
74. If the buyer rejects the whole quantity of goods due to short delivery or excess delivery, the contract is treated as
- (a) subsisting
  - (b) Cancelled
  - (c) Void
  - (d) invalid
75. Legally, a contract of sale includes
- (a) sale
  - (b) Agreement to sell
  - (c) barter
  - (d) Both (a) and (b)
76. State whether the following statements are false or true
- (a) Every partner cannot participate in the conduct of business
  - (b) Every partner is bound to attend diligently to his duties in the conduct of the business
  - (c) Every partner can have access to inspect and take a copy of the books of accounts of the firm
  - (d) Even in the absence of any contract between the partners a partner is entitled to receive remuneration for taking part in the business.
77. State which of the following statements are not correct?
- (a) An unregistered firm can enforce by suit its dues from a Third party
  - (b) A partner of an unregistered firm cannot sue for his dues from the firm or from other partners.
  - (c) Neither the firm nor the partners when sued can claim a set-off
  - (d) Non registration of a firm does not affect the right of an Official Assignee Receiver or Court to realize the property of an insolvent partner.
78. A new partner can be admitted in the firm with the consent of
- (a) All the partners
  - (b) Simple majority of partners
  - (c) Special majority of partners
  - (d) New partner only

79. On which of the following grounds, a partner may apply to the court for dissolution of the firm?
- (a) Insanity of a partner
  - (b) Misconduct of a partner
  - (c) Perpetual losses in business
  - (d) All of the above

**PART –II**

80. Minor's estates are liable to reimburse the supplier, who supplies him with \_\_\_\_\_
- (a) Necessaries
  - (b) luxuries
  - (c) Necessities
  - (d) All the things
81. A contracts to pay B Rs.100000 if the latter's house is burnt to ashes. This is an example of \_\_\_\_\_
- (a) Contingent
  - (b) Quasi-contract
  - (c) Guarantee
  - (d) bailment
82. Profits of a partnership firm must be distributed among the partners as per the partnership deed while the profits of a company \_\_\_\_\_
- (a) Must be distributed to its shareholders
  - (b) Mayor may not be distributed to its shareholder
  - (c) Mayor may not be distributed to its board of directors, shareholders and other stakeholders
  - (d) Are not distributable at all
83. An offer made to the public in general which anyone can accept and do the desired act is \_\_\_\_\_
- (a) General offer
  - (b) Special offer
  - (c) Cross offer
  - (d) Counter offer
84. A agrees to sell his car to B at a price which B may be able to pay .This agreement is \_\_\_\_\_
- (a) void
  - (b) valid
  - (c) voidable

- (d) contingent
- 85. Quasi contracts arise \_\_\_\_\_
  - (a) Where obligations are created without a contract
  - (b) Where obligations are created under a contract
  - (c) Out of natural causes
  - (d) Out of man-made causes
- 86. Consideration must move at the desire of the \_\_\_\_\_
  - (a) Promisor
  - (b) promisee
  - (c) Any person
  - (d) Promisee or promissory or any other person
- 87. Agreement for the creation of monopolies \_\_\_\_\_
  - (a) Is allowed in the interest of economy
  - (b) Is oppose to public policy and hence void
  - (c) Is not detrimental to any nation
  - (d) Is Impossible because of perfect competition in today's scenario
- 88. Implied contract, even if not in writing or express words is perfectly \_\_\_\_\_ if other conditions are satisfied
  - (a) void
  - (b) valid
  - (c) voidable
  - (d) illegal
- 89. The relationship of principal and agent may arise by \_\_\_\_\_
  - (a) Express or implied agreement
  - (b) Ratification
  - (c) Operation of law
  - (d) All of the above
- 90. There can be stranger to a consideration but not a stranger to a contract signifies that a consideration may move from \_\_\_\_\_
  - (a) Promisee or any other person
  - (b) Promisee
  - (c) Promisor
  - (d) An independent person
- 91. In case of sale the position of a buyer is that of \_\_\_\_\_
  - (a) Owner of the goods

- (b) Bailee of the goods
  - (c) Hirer of the goods
  - (d) None of the above
92. In India the age majority is regulated by \_\_\_\_\_
- (a) The Indian Majority Act, 1875
  - (b) The Indian Minority Act, 1875
  - (c) The Indian Contract Act, 1872
  - (d) The Constitution of India
93. A new partner is held liable for all acts of the firm done
- (a) Before he become a partner
  - (b) After he become a partner
  - (c) Any time after even he ceases to be a partner and up to his death
  - (d) Before or after he became a partner
94. A partner may retire with the consent of \_\_\_\_\_
- (a) Any partner
  - (b) Some of the partner
  - (c) None of the partner
  - (d) All of the other partner
95. A person can be introduced as a partner in a firm with the consent of \_\_\_\_\_
- (a) All of the partner
  - (b) Any partner
  - (c) None of the partner
  - (d) Some of the partner
96. Death of a partner has the effect of \_\_\_\_\_
- (a) Dissolving the firm
  - (b) Result in continuance of the business of the firm
  - (c) His heirs joining the firm
  - (d) Computation of profits upto the date of death
97. If a minor elects to becomes partner after attaining majority, he will be liable for the debts of the firm \_\_\_\_\_
- (a) From the date of admission as a minor partner
  - (b) from the date of attaining majority
  - (c) from the date of his notice to the public that he elects to become partner
  - (d) As decided by all other partner

98. Death of partner has the effect of \_\_\_\_\_
- (a) Dissolving the firm
  - (b) Result in continuance of the business of the firm
  - (c) His heirs joining the firm
  - (d) Computation of profits upto the date of death

**PART -III**

99. A & B are the only two partner in a firm B was murdered by C who wanted to become a partner of the firm but B has raised objection to it A now wants to take D as a partner in the said firm D is father of C light of the situation answer which of the following is correct?
- (a) The original partnership is dissolved.
  - (b) The original partnership is not dissolved and A&D can continue.
  - (c) A &D has to enter into fresh agreement and create a new partnership
  - (d) Both (a) and (c)
100. A B tyre Co.Ltd sold tyres to a dealer C, who sold those to A, a sub-dealer on the condition that those tyres would not be sold at a price lower than the list price fixed by A B tyre Co. Ltd and if the tyres were sold at a price lower than the list price a penalty of Rs. 2 for every tyre sold below the list price would be recovered as damages. A sold five tyres below the list price A B tyre Co. Ltd filed a suit against C Is AB tyre Co. Ltd. entitled to maintain the suit
- (a) No since A B tyre Co. Ltd was not a party to the contract
  - (b) No since only 5 tyres are involved and the amount is insignificant.
  - (c) Yes as A B tyre Co. Ltd is the producer of the tyres
  - (d) Yes as A B tyre Co. Ltd sold the tyre to C who in turn sold to A

**SECTION – C : GENERAL ECONOMICS (50 MARKS)**

101. Which of the following statements is correct?
- (a) Employment and economic growth are studied in micro economics.
  - (b) Micro economics deals with balance of trade
  - (c) Economic condition of a section of the people is studied in Micro Economics
  - (d) External value of money is dealt with in micro-economics
102. Identify the correct statement :
- (a) In capitalist economy people are not free to spend their income as they like
  - (b) In socialist economy the right to work is guaranteed but the choice of occupation gets restricted
  - (c) In socialist economy a relative inequality in income is an important feature.
  - (d) In today's world only U.S.A. is a purely socialist country
103. When quantity demanded changes by larger percentage than does price, elasticity is termed as:
- (a) inelastic
  - (b) perfectly elastic
  - (c) elastic
  - (d) perfectly inelastic
104. Which of the following statement is not correct?
- (a)  $GDP \text{ at market price} = GNP \text{ at market price} - \text{Net income from abroad}$
  - (b)  $GDP \text{ at factor cost} = GDP \text{ at market price} - \text{net indirect taxes}$
  - (c)  $NDP \text{ at factor cost} = NDP \text{ at market price} - \text{net indirect taxes}$
  - (d)  $NNP \text{ at factor cost} = NNP \text{ at market price} - \text{net income from abroad}$
105. Identify the item which is not a factor payment
- (a) Free uniform to defense personnel
  - (b) Salaries to the members of Parliament
  - (c) Imputed rent of an owner occupied building
  - (d) Scholarships given to scheduled caste students.
106. Money in dynamic sense:
- (a) Serves as encouragement to division of labour
  - (b) Serves as smooth transformer of saving into investments
  - (c) Serves as both a and b of the above
  - (d) Serves neither as a or b of the above.

107. Which of the following is not a quantitative measure of credit control?
- (a) Bank Rate Policy
  - (b) Open Market Operation
  - (c) Consumer Credit Regulation
  - (d) Variable Reserve Requirement
108. Integration of the domestic economy with the world economy is called:
- (a) disinvestment
  - (b) privatization
  - (c) liberalisation
  - (d) globalisation
109. Which of the following is not an indirect tax reform:
- (a) reducing the peak rate of custom duties
  - (b) rectifying anomalies like inverted duty structure
  - (c) the tax rate on foreign companies has also been reduced from 55% to 40%
  - (d) introduction of value added tax for achieving harmonized taxation regime
110. Which of the following statements is against Privatization?
- (a) Privatization will help reducing the burden on exchequer
  - (b) It will help the profit making public sector units to modernize and diversity their business.
  - (c) It will help in making public sector units more competitive
  - (d) None of the above
111. Which of the following statements is incorrect:
- (a) Workers employed in Sugar Mills face seasonal unemployment
  - (b) Due to introduction of new machinery, labour saving device etc. some workers tend to be replaced by machine is termed as structural unemployment
  - (c) Frictional unemployment is temporary phenomenon
  - (d) Disguised unemployment refers to a situation where removal of some workers will not affect the volume of total output
112. If the price of good A increases relative to the price of substitute B and C, the demand for:
- (a) B will increase
  - (b) C will increase
  - (c) B and C will increase
  - (d) B and C will decrease

113. If income elasticity for the household for good A is 2 then it is a:
- (a) necessity item
  - (b) inferior goods
  - (c) luxurious item
  - (d) comfortable item
114. FRBM Act Stands for :
- (a) Foreign responsibility and Business Management
  - (b) Foreign Responsibility and Budget Management
  - (c) Fiscal Revenue and Budget Management
  - (d) Fiscal Responsibility and Budget Management
115. Which of the following statements is incorrect?
- (a) Most of the big industrial units in India are sick
  - (b) The industrial pattern on the eve of independence was not balanced
  - (c) During the planning period, Indian Industrial structure has shifted in favour of basic and capital goods and intermediate sector.
  - (d) None of the above
116. If the elasticity of supply is zero then supply curve will be.
- (a) Horizontal
  - (b) Downward Sloping
  - (c) Upward sloping to the right
  - (d) Vertical
117. It is \_\_\_\_\_ that deals with the problem of allocation of resources
- (a) statistics
  - (b) macro-economic theory
  - (c) econometrics
  - (d) micro-economic theory
118. Lesser production of \_\_\_\_\_ would lead to lesser production in future
- (a) Public goods
  - (b) Consumer goods
  - (c) Capital goods
  - (d) Agriculture goods
119. \_\_\_\_\_ viewed economics as a science of dynamic growth and development
- (a) Robbins



- (b) Adam Smith
  - (c) Paul A. Samuelson
  - (d) Pigou
120. Bank rate was reduced (in stages) to \_\_\_\_\_ per cent in April 2001
- (a) 6.5
  - (b) 7.00
  - (c) 6.0
  - (d) 7.5
121. RBI makes advances to the Central and State Government repayable within \_\_\_\_\_ from the date of advance.
- (a) 60 days
  - (b) 45 days
  - (c) 90 days
  - (d) 75 days
122. At present there are \_\_\_\_\_ Nationalised Banks in India
- (a) 14
  - (b) 6
  - (c) 21
  - (d) 19
123. In \_\_\_\_\_ we remove tariff, subsidies on the flow of goods and services between countries.
- (a) globalisation
  - (b) liberalisation
  - (c) privatisation
  - (d) disinvestment
124. In Fiscal deficit we add borrowings and other liabilities to the \_\_\_\_\_
- (a) Primary deficit
  - (b) Capital deficit
  - (c) Budget deficit
  - (d) Money deficit
125. When more money chases relatively too less quantity of goods, the resulting situation is called \_\_\_\_\_
- (a) Stagnation
  - (b) Cost push

- (c) Deflation
  - (d) Demand pull inflation
126. TRAI is regulatory authority for \_\_\_\_\_ in India
- (a) tourism
  - (b) technical Education
  - (c) transport
  - (d) telecom
127. When contribution to the production is almost zero/nil is called \_\_\_\_\_ unemployment
- (a) disguised
  - (b) cyclical
  - (c) chronic
  - (d) structural
128. NABARD is the apex bank for \_\_\_\_\_ credit in India
- (a) combined sector
  - (b) industrial sector
  - (c) agriculture sector
  - (d) territory sector
129. International Monetary Fund commenced its operation in \_\_\_\_\_
- (a) April 1947
  - (b) March 1946
  - (c) April 1946
  - (d) March 1947
130. In perfect competition the firm's \_\_\_\_\_ above AVC has the identical shape of the firm's supply curve
- (a) Marginal revenue curve
  - (b) Marginal cost curve
  - (c) Average cost curve
  - (d) None of the above
131. When \_\_\_\_\_, we know that the firms must be producing at the minimum point of average cost curve and so there will be productive efficiency
- (a)  $MC = MR$
  - (b)  $MC = AC$
  - (c)  $AC = AR$

(d)  $AR = MR$

132. According to the Planning Commission, a person is said to be below poverty line, if he is earning less than Rs. \_\_\_\_\_ per capita per month for rural area.

- (a) 225
- (b) 240
- (c) 265
- (d) 275

**The following data gives the production possibilities frontier of an economy that produces two types of goods, guns and bread. Read the following table and answer questions 133 – 135.**

**Table 1 : Production Possibilities**

Production possibilities	A	B	C	D	E	F	G	H
Guns	0	10	20	30	40	50	60	30
Bread	105	100	90	75	55	30	0	45

133. According to table 1, the opportunity cost of increasing gun's production from 20 to 30 units is equal to

- (a) 10 units of bread
- (b) 15 units of bread
- (c) 25 units of bread
- (d) 24 units of bread

134. Given the data in table 1, one moves successively from point A to point B, C, D, E and F, the opportunity cost of guns:

- (a) Increases as more of guns are produced
- (b) Decreases as more of guns are produced
- (c) Remains constant as more of guns are produced
- (d) Nothing can be said

135. Point D is efficient while point H (30 guns and 45 loaves of bread) is inefficient. Why?

- (a) Point D is outside the PPF while point H is on the PPF
- (b) Point D is inside the PPF while point H is on the PPF
- (c) Point D is on the PPF while point H is inside the PPF
- (d) Nothing can be said

136. What is Disinvestment?

- (a) It refers to the disposal of Public Sectors equity in the market

- (b) It refers to the transfer of assets from public to private ownership
- (c) It means integrating the domestic economy with the world economy
- (d) None of the above

137. Which of the following statements is incorrect regarding Disinvestment ?

- (a) Government has not failed to raise the budget disinvestments in the capital market
- (b) The procedure adopted for disinvestment has suffered from adhocism in the absense of a long term policy
- (c) It means selling of Govt. Share in the PSU to other PSU or Private Sector or Banks
- (d) It has been too insignificant to affect either the structure of management or the working environment of the PSU in India

**A competitive firm sells his product at market price of Rs. 51 per unit. The fixed cost is Rs. 300 and variable cost for different level of production are shown in the following table 2. Use table No.2 to answer questions 138 – 141.**

**Table 2**

Quantity	Variable cost	Fixed cost	Total Cost	AVC	ATC	MC
0	0					
10	470					
20	980					
30	1850					
40	3400					
50	5950					

138. When production is 30 units, the average variable cost is:

- (a) 70.6
- (b) 60.6
- (c) 61.6
- (d) 71.6

139. When production is 50 units, marginal cost is:

- (a) 265
- (b) 255
- (c) 245
- (d) 275

140. To maximize profit, the firm should produce

- (a) 30 units
- (b) 10 units
- (c) 20 units

(d) 40 units

141. If the market price drops from Rs. 51 to Rs. 47; the firm should

- (a) Close down
- (b) produce 10 units
- (c) Produce 30 units
- (d) Produce 20 units

**Read the following data and Answer Questions number 142-147.**

X, Y and Z are three commodities where X and Y are complementary whereas X and Z are substitute.

A shop keeper sells commodity X at Rs. 20 per piece. At this price he is able to sell 100 pieces of X per month. After some time, he decreases the price of X to Rs. 10 per piece. Following the price decrease.

He is able to sell 150 pieces of X per month.

The demand for Y increases from 25 units to 50 units.

The demand for commodity Z decreases from 75 units to 50 units.

142. The price elasticity of demand when price of X decreases from Rs. 20 per piece to Rs. 10 per piece will be equal to:

- (a) 0.6
- (b) 1.6
- (c) 0.5
- (d) 1.5

143. The cross elasticity of demand for commodity Y when the price of X decreases from Rs. 20 per piece to Rs. 10 per piece will be equal to:

- (a) -1.5
- (b) +1.5
- (c) +1
- (d) -1

144. The cross elasticity of commodity Z when the price of X decreases from Rs. 20 per piece to Rs. 10 per piece will be equal to:

- (a) + 1.66
- (b) + 0.6
- (c) - 1.66
- (d) - 0.6

145. What can be said about the price elasticity of demand for commodity X?
- (a) Demand is unit elastic
  - (b) Demand is highly elastic
  - (c) Demand is inelastic
  - (d) Demand is perfectly elastic
146. Suppose income of the consumers increases by 50% and the demand for commodity X increases by 20% what will be the income elasticity of demand for commodity X?
- (a) .04
  - (b) 0.4
  - (c) 4.00
  - (d) -4.00
147. We can say that commodity X in economic sense is a / an
- (a) Inferior foods
  - (b) Giffin Goods
  - (c) Normal Goods
  - (d) Luxury Goods.
148. Suppose the total cost of production commodity X is Rs. 1,25,000. Out of this cost implicit cost is Rs. 35,000 and normal profit is Rs. 25,000. what will be explicit cost of commodity X?
- (a) 90,000
  - (b) 65,000
  - (c) 60,000
  - (d) 1,00,000
149. Use table 3 to answer questions 149 – 150.

**Table 3**

Hours of Labour	Total output	Marginal output
0	—	—
1	350	350
2	—	230
3	670	—

What is the total output when 2 hrs of labour are employed

- (a) 500
- (b) 580

(c) 600

(d) 680

150. What is the marginal product if the third hour of labour is employed?

(a) 90

(b) 110

(c) 100

(d) 120

**SECTION – D : QUANTITATIVE APTITUDE (50 MARKS)**

151. Unequal widths of classes in the frequency distribution do not cause any difficulty in the construction of
- (a) Ogive
  - (b) Frequency Polygon
  - (c) Both
  - (d) None of these
152. The presence of extreme observations does not affect
- (a) AM
  - (b) Median
  - (c) Mode
  - (d) Any of these
153. S.D. of first  $n$  natural numbers is
- (a)  $\frac{n(n-1)}{2}$
  - (b)  $\sqrt{\frac{n(n-1)}{2}}$
  - (c)  $\sqrt{\frac{n^2-1}{12}}$
  - (d) None of these
154. For any two numbers range is always
- (a) Twice the SD
  - (b) Half the SD
  - (c) Square the SD
  - (d) None of these
155. G.M. is defined only when
- (a) All observation have the same sign and none is zero.
  - (b) All observation have the different sign and none is zero
  - (c) All observation have same sign and one is zero
  - (d) All observation have the different sign and one is zero
156. The quickest method to find correlation between two variables is:
- (a) Scatter diagram



- (b) Method of concurrent deviation
  - (c) Method of Rank Correlation
  - (d) Method of Product moment Correlation
157. In rank correlation coefficient the association need not be linear
- (a) False
  - (b) True
  - (c) Both
  - (d) None of these
158. If  $P(x/y) = p(x)$  then
- (a) x is independent of y
  - (b) y is independent of x
  - (c) y is dependent of x
  - (d) Both (a) and (b)
159. For a binomial distribution mean and mode are not equal when  $q = 0.50$
- (a) True
  - (b) False
  - (c) Both
  - (d) None of these
160. The standard deviation is required to determine sample size for
- (a) Estimating a mean
  - (b) Estimating a proportion
  - (c) Both
  - (d) None of these
161. If  $\log_{\sqrt{3}}(x + 1) = 2$  then x is equal to \_\_\_\_\_
- (a) 1
  - (b) 3
  - (c) 2
  - (d) 0
162.  $3^{1/4} \times 6^{3/4} \times 2^{5/4}$  is equal to
- (a) 10
  - (b) 12
  - (c) 14

- (d) 0
163. The number \_\_\_\_\_ has same ratio to 7/33 that 8/21 does to 4/9
- (a) 2/11  
(b) 3/11  
(c) 2/21  
(d) None of these
164.  $\int \frac{1}{\sqrt{1+x}}$  is equal to
- (a)  $2(1+x)^{-1/2}$   
(b)  $(1+x)^{1/2}$   
(c)  $2(1+x)^{1/2}$   
(d) None of these
165. The 8<sup>th</sup> term of the series 4, 8, 16 ..... is \_\_\_\_\_
- (a) 128  
(b) 256  
(c) 64  
(d) 512
166. The no. of permutation can be made out the letters of word "COMMERCE" is \_\_\_\_\_
- (a) 5040  
(b) 8!  
(c) 6!  
(d) None of these
167. The compound interest on Rs. 1000 for 10 years at 4% p.a. the interest being paid quarterly is \_\_\_\_\_
- (a) 786  
(b) 586  
(c) 486  
(d) 186
168. If SD = 40 and the sample size is 150 the standard error of mean is \_\_\_\_\_
- (a) 2  
(b) 5  
(c) 0.5

- (d) None of these
169. The price level of a country in a certain year has increased 20% over the base period. The Index number is \_\_\_\_\_
- (a) 20  
(b) 120  
(c) 220  
(d) None of these
170. If a pair of dice is thrown, the probability that the sum is neither 7 nor 11 is \_\_\_\_\_
- (a)  $\frac{7}{9}$   
(b)  $\frac{5}{9}$   
(c)  $\frac{11}{9}$   
(d) 2
171.  $\lim_{x \rightarrow 3} \frac{x^5 - 243}{x^2 - 9}$  is equal to
- (a) 150  
(b)  $\frac{125}{2}$   
(c)  $\frac{135}{2}$   
(d) 0
172. If  $f(x) = 2x+5$  and  $g(x) = x^2+1$  the fog = ?
- (a)  $2x^2 + 7$   
(b)  $2x + 1$   
(c)  $x^2 + 5$   
(d) None of these
173. The 20<sup>th</sup> term of the progression 1, 4, 7, 10 ..... is
- (a) 58  
(b) 52  
(c) 0  
(d) None of these
174. Five value of K if line  $2x+Ky-g=0$  and  $3x-4y+7=0$  are parallel
- (a)  $-\frac{8}{3}$   
(b)  $\frac{2}{3}$   
(c)  $-4$   
(d) 3

175. The average marks scored by 50 students in a class were calculated to be 38. Later it was found, that marks of two students were wrongly copied as 34 and 23 instead of 43 and 32. Find correct average marks.
- 37.36
  - 39.00
  - 38.36
  - None of these
176.  $\frac{d}{dx} \frac{x}{\sqrt{x^2 - 1}}$  is equal to
- $-(x^2 - 1)^{-3/2}$
  - $-(x^2 + 1)^{3/2}$
  - $-(x^2 + 1)^{-3/2}$
  - $(x^2 - 1)^{-3/2}$
177. How many words can be formed out of 5 different consonants and 4 different vowels if each word is to contain 3 consonants and 2 vowels
- 7000
  - 720
  - 7020
  - 7200
178. If  $5 = \sqrt{x + \sqrt{x + \sqrt{x + \dots \infty}}}$  then value of x is
- 10
  - 20
  - 5
  - $\infty$
179. The value of  $\log_4 \log_3 81$  is equal to
- 1
  - 0
  - 3
  - None of these
180. At what rate % will a sum double itself in 7 years if the interest is compounded annually.
- 7.0%

- (b) 8.0%
- (c) 10.41%
- (d) 7.9%
181. Three numbers are in A.P. of whose sum is 15 and whose product is 105, then numbers are:
- (a) 3, 5, 7
- (b) 2, 5, 8
- (c) 0, 5, 10
- (d) None of these
182. The standard deviation of 100 and 150 items are 40,6 respectively; if mean of 250 item is 44, mean of 100 and 150 item are 50 and 5, then find S.D. for 250 items.
- (a) 7.46
- (b) 7.64
- (c) 6.74
- (d) 4.67
183. If  $r = 0.5$ ,  $\sum xy = 120$ ,  $6y = 8$ ,  $\sum x^2 = 0$  then value of  $n$  is equal to \_\_\_\_\_
- (a) 5
- (b) 10
- (c) 15
- (d) 20
184. Two lines of regression are given by  $5x+7y-22=0$  and  $6x+2y-22=0$ . If the variance of  $y$  is 15 find the standard deviation of  $x$ .
- (a)  $\sqrt{5}$
- (b)  $\sqrt{6}$
- (c)  $\sqrt{7}$
- (d)  $\sqrt{8}$
185. A card is drawn at random from a well shuffled pack of 52 cards. Find the probability of getting a two of heart or one of diamond.
- (a)  $1/26$
- (b)  $2/51$
- (c)  $2/26$
- (d)  $1/52$

186. If the probability of a defective bolt is 0.1, find the standard deviation for the distribution of defective bolt in a total of 500.
- (a) 7.6
  - (b) 7.5
  - (c) 6.5
  - (d) 6.7
187. If the AM of two numbers is 6 and GM is 6 then find the numbers.
- (a) 6, 6
  - (b) 10, 8
  - (c) 10, 6
  - (d) 9, 2
188. Relation "Is Equal to" over the set of all natural numbers is explained as
- (a) Reflexive
  - (b) Symmetric
  - (c) Transitive
  - (d) Equivalence
189. What must be added to each of the numbers 6, 15, 20 and 43 to make them proportional.
- (a) 5
  - (b) 4
  - (c) 3
  - (d) 2
190. If  $f(x+1) = 2x + 7$  then  $f(0)$  is equal to
- (a) 5
  - (b) 4
  - (c) 3
  - (d) 0
191. Find the equation of line passing through the point  $(-2, 3)$  and having x-intercept 4 units.
- (a)  $2x + y - 4 = 0$
  - (b)  $x + 2y - 4 = 0$
  - (c)  $x + y - 4 = 0$
  - (d)  $x - y - 4 = 0$

192. The compounded ratio of duplicate ratio of 3:5 and the sub triplicate ratio of 1:27 and reciprocal of 1:5 is equal to
- 3:5
  - 1:2
  - 3:25
  - 9:25
193. Find the amount of annuity of payment of Rs. 7000 is made annually for 7 years at interest rate of 6% compounded annually
- 49,000
  - 49,300
  - 50,300
  - 50,500
194. In a group of 40 children 16 like cricket but not movie and 26 like cricket. The number of children like movie but not cricket are
- 12
  - 14
  - 2
  - None of these
195. If  $\frac{x^n - 3^3}{x - 3} = 405$  then value of n is equal to
- 4
  - 6
  - 5
  - 7
196. If the median of 5, 9, 11, 3, 4, x, 8 is 6, the value of x is equal to
- 6
  - 5
  - 4
  - 3
197. Find the coefficient of correlation when its probable error is 0.2 and the number of pairs of item is 9.
- 0.505
  - 0.332
  - 0.414

(d) None of these

198. If  $5:6 = 45:a$  find the value of a

(a) 54

(b) 45

(c) 15

(d) 0

199.  $\int \frac{\log (\log x)}{x} dx$  is equal to

(a)  $\log (\log x) - 1 + K$

(b)  $\log (\log x) + K$

(c)  $[\log (\log x) - 1] + K$

(d) None of these

200. The 4<sup>th</sup> term of series whose sum to n terms is  $5n^2 + 2n$  is

(a)  $5n + 3$

(b)  $10n - 2$

(c)  $5n + 2$

(d)  $10n - 3$