

**December 2011, CA-CPT Question Paper (Based on Memory)**

# MASTER MINDS

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**1<sup>st</sup> Session****Part A – Fundamentals of Accounting**

1. If a company issued 1,00,000 shares of Rs.10 each in consideration of net assets of Rs.12,00,000, an amount of Rs.2,00,000 is credited to \_\_\_\_\_  
 a) Capital Reserve A/c      b) Good will A/c  
 c) Revaluation A/c      d) P & L A/c
2. If assets of Rs.60,000 are purchased and shares of Rs.10 each are issued at a premium of 20%, the no. of shares to be issued is \_\_\_\_\_  
 a) 60,000    b) 50,000    c) 6,000    d) 5,000
3. Purchases Rs.90,000  
 Sales Rs.80,000  
 Profit 20% of sales  
 Closing stock?  
 a) 10,000    b) 20,000    c) 6,000    d) 26,000
4. 5,000 units of goods costing Rs.40 each are consigned. Carriage inward Rs.25,000. Normal loss is 10%.  
 Cost of each unit of goods is:  
 a) 40      b) 45.50    c) 50      d) 50.50
5. If one of the cars purchased by a car dealer is used for business purpose, instead of resale, then it should be recorded by \_\_\_\_\_  
 a) Dr Drawing A/c & Cr Purchases A/c  
 b) Dr Office Expenses A/c & Cr Motor Car A/c  
 c) Dr Motor Car A/c & Cr Purchases A/c  
 d) Dr Motor Car & Cr Sales A/c
6. Insurance premium paid by a firm on the life insurance policy of the partners will be \_\_\_\_\_  
 a) Debited to Capital A/c's of partners  
 b) Credited to Partners Capital A/c's  
 c) Debited to Profit and Loss A/c  
 d) Credited to Profit and Loss A/c
7. If wages are paid for construction of business premises \_\_\_\_\_ A/c is credited and \_\_\_\_\_ A/c is debited.  
 a) Wages, Cash      b) Premises, Cash  
 c) Cash, Wages      d) Cash, Premises
8. If depreciation is excess charged by Rs.500 and closing stock is understated by Rs.500, the net profit will be \_\_\_\_\_ due to these errors  
 a) Understated by Rs.500  
 b) Understated by Rs.1000  
 c) Overstated by Rs.1000    d) No effect
9. After re-issue of forfeited shares, the profit remaining in the Share forfeiture A/c is transferred to \_\_\_\_\_  
 a) Profit & Loss A/c      b) Share Capital A/c  
 c) General Reserve A/c    d) Capital Reserve A/c
10. The revenue for transaction of consignment sale is recognized.  
 a) When goods are sold to customers by consignee.  
 b) When goods are sent to consignee  
 c) When advance against delivery is received by consignor      d) When consignor received the payment from consignee
11. Rent due for the month of March will appear in the cash book \_\_\_\_\_  
 a) On the Receipts side  
 b) On the payments side  
 c) As Contra entry      d) No where
12. Debit notes issued are used to prepare \_\_\_\_\_  
 a) Sales Returns Book  
 b) Purchase Returns Book  
 c) Journal Proper      d) Purchases Book
13. When shares are issued for purchase of assets, \_\_\_\_\_ is credited.  
 a) Vendors A/c      b) Assets A/c  
 c) Share Capital A/c    d) Bank A/c
14. Liability for bill discounted is a \_\_\_\_\_  
 a) Short term liability    b) Long term liability  
 c) Current liability      d) Contingent liability
15. P sold goods to Q for Rs. 2,00,000. Q paid cash Rs.60,000, P allowed a discount of 2% on the balance. What is the amount of the bill drawn by P on Q.  
 a) 1,96,000      b) 1,37,200  
 c) 1,40,000      d) 1,36,000
16. A partnership firm can raise its capital.  
 a) By issue of cumulative preference shares  
 b) By issue of participating preference shares  
 c) By issue of Non – convertible preference shares  
 d) None of the above.

17. A machinery was sold for Rs.30,000 on credit. In which subsidiary book this transaction should be recorded?  
 a) Sales Book      b) Cash Book  
 c) Journal Proper      d) No entry is required.
18. The debts written off as bad, subsequently collected by the proprietor and retained by him for his personal use. What is the accounting treatment for this transaction?  
 a) Debit Drawings A/c & Credit Debtors A/c  
 b) Debit Cash A/c & Credit Bad debts recovered A/c  
 c) Simply ignore the Transaction  
 d) Debit Drawings A/c & Credit Bad debts recovered A/c
19. Mr. A purchased a car on 1.6.10 for Rs.5,60,000 and incurred Rs.25,000 for registration. He paid Rs.10,000 for insurance and Rs.1,500 for petrol. What amount should be debited to Car A/c.  
 a) 5,60,000      b) 5,96,000  
 c) 5,95,000      d) 5,85,000
20. Balance in Share Forfeiture A/c is shown in the Balance Sheet under the head.  
 a) Share Capital      b) Reserves & Surplus  
 c) Current liabilities      d) Provisions
21. Loss on issue of debentures is treated as:  
 a) Miscellaneous expenditure  
 b) Intangible assets.  
 c) Current Assets      d) Current Liability
22. Which of the following is not a Real Account?  
 a) Cash A/c      b) Investments A/c  
 c) Out standing rent A/c      d) Purchases A/c
23. Interest payable on debentures is \_\_\_\_\_  
 a) An appropriation of profit  
 b) A Charge against profit  
 c) Transferred to sinking fund.  
 d) Treated as miscellaneous expenses to be shown in the balance sheet.
24. Bills Payable A/c is shown in the balance sheet under the head \_\_\_\_\_  
 a) Provision      b) Reserves & Surplus  
 c) Secured loans      d) Current liabilities
25. Human resources will not appear in the balance sheet according to \_\_\_\_\_ concept.  
 a) Accrual      b) Going concern  
 c) Money measurement concept  
 d) None
26. Working capital is \_\_\_\_\_  
 a) Current assets – current liabilities  
 b) Fixed assets – fixed liabilities  
 c) Fixed assets - current liabilities  
 d) Current assets – fixed liabilities
27. Profit or Loss on the sale of fixed assets is transferred to \_\_\_\_\_  
 a) Profit & Loss A/c      b) Capital Reserve A/c  
 c) Revaluation A/c      d) Capital A/c
28. Provision for discount on debtors is calculated on the amount of debtors.  
 a) Before deducting provision for doubtful debts.  
 b) After deducting provision for doubtful debts.  
 c) Before deducting actual debts and provision for doubtful debts.  
 d) After adding actual bad and doubtful debts.
29. X of Delhi purchased machinery from Y of Chennai for Rs.10,00,000. He paid freight of Rs. 2,00,000 and excise duty of Rs.1,00,000. He used the machinery in his business. At the end of the year he charged depreciation of Rs.1,50,000. The market value of the machine was estimated at Rs.15,00,000. At what value the machine should be shown in the balance sheet at the end of the year.  
 a) 13 lakhs      b) 13.5 lakhs  
 c) 11.5 lakhs      d) 15 lakhs
30. Salary paid Rs. 15,000 to a partner will appear in \_\_\_\_\_  
 a) Note on account      b) Revaluation A/c  
 c) Profit & Loss appropriation A/c  
 d) Trading A/c
31. Purchase of goods for Rs.13,500 has been recorded as Rs.13,000 in the purchases book. This is \_\_\_\_\_  
 a) Error of omission  
 b) Error of commission  
 c) Error of Principle      d) None

32. Value of goods withdrawn by the proprietor for his personal use should be credited to \_\_\_\_  
 a) Capital A/c      b) Sales A/c  
 c) Drawings A/c      d) Purchases A/c
33. \_\_\_\_ is shown as foot note under the Balance Sheet.  
 a) Contingent asset      b) Contingent liability  
 c) Fixed asset      d) None
34. Bills received discounted by the drawer will be recorded by the drawee in \_\_\_\_  
 a) Journal      b) Ledger  
 c) Trial Balance      d) No where
35. M/s Stationery Mart will debit the purchase of stationery to \_\_\_\_  
 a) Purchases A/c      b) General Expenses A/c  
 c) Stationery A/c      d) None
36. A Bill is drawn for 3 months on May 12<sup>th</sup>. The due date of the bill date is \_\_\_\_  
 a) 15<sup>th</sup> August      b) 14<sup>th</sup> August  
 c) 16<sup>th</sup> August      d) 12<sup>th</sup> August
37. Machinery was purchased for Rs.5,00,000 on 1.4.2008. W.D.V. after 3 years of depreciation at 10% p.a. under W.D.V. method will be \_\_\_\_.  
 a) 4,50,000      b) 4,05,000  
 c) 3,54,500      d) 3,64,500
38. A, B, C and D are partners sharing profits & losses equally. After one year they decided to share profits in the ratio of 2 : 2 : 1 : 1. D's sacrifice is \_\_\_\_  
 a) 1/24      b) 1/12      c) 1/10      d) 1/6
39. After recording the transactions and events in Journal and Subsidiary Books, they will be transferred to \_\_\_\_  
 a) Ledger      b) Trading A/c  
 c) Profit & Loss A/c      d) Balance Sheet
40. XYZ Ltd has a house of 3 years old. It is used as guest house. It incurred an expenditure of Rs. 2.5 lakhs for its repairs. The nature of this expense is \_\_\_\_  
 a) Capital Expenditure  
 b) Revenue Expenditure  
 c) Deferred Revenue Expenditure  
 d) None of these
41. Which of the following is incorrect?  
 a) Good will → intangible asset  
 b) Sundry debtors → current asset  
 c) Loose tools → tangible fixed asset  
 d) Out standing expenses → current asset.
42. Balance of Goods Sent on Consignment is transferred to \_\_\_\_  
 a) Trading A/c      b) P & L A/c  
 c) Consignee A/c      d) Consignor A/c
43. In case of Reducing Balance Method depreciation is calculated on \_\_\_\_  
 a) Original Cost  
 b) Original Cost – Depreciation  
 c) Market value      d) W.D.V
44. Goods worth Rs.5,000 were supplied to Mr. X at an invoice price of 20% above cost and allowed trade discount at 10% on invoice price. The amount of sale will be Rs. \_\_\_\_  
 a) 5,400      b) 5,500      c) 5,625      d) 6,600
45. Prepaid expenses of Rs.1000/- shown in the trial balance will appear in \_\_\_\_  
 a) Liabilities side of balance sheet  
 b) Dr. Side of P & L A/c  
 c) Dr. Side of P & L Appropriation A/c  
 d) Assets side of Balance Sheet.
46. XYZ Ltd. follows W.D.V. Method of depreciation year after year, due to \_\_\_\_ concept.  
 a) Consistency      b) Convenience  
 c) Comparability      d) Conservatism
47. Rs. 30 paid on postage is shown in which subsidiary book.  
 a) Purchases Book      b) Cash Book  
 c) Petty Cash Book      d) None
48. Small items like, pencils, pens, files, etc. are written off within a year according to \_ concept.  
 a) Materiality      b) consistency  
 c) Conservatism      d) Realisation
49. Net profit of a firm is Rs. 5000/-. Interest on capital & drawings still not recorded are Rs.5,000 & Rs.2,500 respectively. Net profit available for the distribution among the partners will be Rs. \_\_\_\_  
 a) 7,500      b) 5,000      c) 2,500      d) Nil

50. Deferred Revenue Expenditure to the extent not written off is shown in the balance sheet under \_\_\_\_  
 a) Miscellaneous expenses  
 b) Capital c) Current Liabilities  
 d) Fixed Asset
51. Business enterprise is separate from its owner according to \_\_\_\_ concept.  
 a) Money measurement concept  
 b) Matching concept  
 c) Entity concept d) Dual aspect concept
52. Which of the following expenses will not be included in the acquisition cost of plant?  
 a) Purchase price of plant  
 b) Installation expenses  
 c) Annual maintenance charges  
 d) Delivery charges.
53. Which account will be prepared at the time of admission of a new partner for giving effect of changes in the values of assets & liabilities in the old balance sheet?  
 a) Profit & Loss A/c b) Revaluation A/c  
 c) Memorandum Revaluation A/c  
 d) Realisation A/c
54. On the admission of a new partner, which one of the following in the Balance sheet should be transferred to the Capital A/c's of the old partners in old profit sharing ratio?  
 a) Bank O.D. b) General Reserve  
 c) Bills payable d) Outstanding expenses
55. When there is no partnership deed among the partners, the partner is allowed to get \_\_\_\_  
 a) 15% interest on loan  
 b) 8% interest on loan  
 c) 6% interest on loan d) No interest
56. The policy of anticipate no profit and provide for all possible losses arise due to the concept of \_\_\_\_  
 a) Consistency b) Disclosure  
 c) Conservatism d) Matching
57. In case of death of a partner, the goodwill is to be distributed to the deceased partner as per \_\_\_\_  
 a) Gaining Ratio b) Sacrificing Ratio  
 c) New Ratio d) Old Ratio
58. Which of the following statements is false?  
 a) Partnership deed is a mutual agreement among the partners  
 b) In the absence of agreement, partners share the profits equally.  
 c) Profit & Loss appropriation account is prepared to show the distribution of profits among the partners.  
 d) The liability of the partners is limited.
59. Preliminary expenses will be shown in \_\_\_\_  
 a) Trading A/c – debit side  
 b) Profit & Loss Appropriation A/c – debit side  
 c) Balance sheet – liabilities side  
 d) Balance sheet – assets side

### Part B – Mercantile Laws

60. Ordinary damages are collected on breach of contract.  
 a) True b) False
61. Pre – contractual impossibility is also known as  
 a) Initial Impossibility  
 b) Supervening impossibility  
 c) Actual Impossibility d) None
62. \_\_\_\_ arises when obligations are created without a contract.  
 a) Quasi Contract  
 b) Wagering Agreement  
 c) Contingent Contract d) None
63. The criminal act involves in \_\_\_\_  
 a) Undue Influence b) Coercion  
 c) Misrepresentation d) All of the above
64. By transfer of partner's interest then the \_\_\_\_  
 a) Partner does not ceases to be a partner  
 b) Partner ceases to be a partner  
 c) Has a right to share profit d) None
65. Partner expelled because of personal issues of partners with him then it is \_\_\_\_  
 a) Valid b) Void c) Voidable d) None
66. A contract which is based on the principles of equity, justice and good conciseness is called:  
 a) anticipatory contract  
 b) contingent contract  
 c) quasi contract d) wagering agreement

67. Voidable contract is one which is :  
 a) Not enforceable by Law  
 b) Enforceable at the option of both the parties  
 c) Enforceable only with the permission of court.  
 d) Enforceable at the option of one or more parties but not at the option of other or others
68. A Boy of 21 years for whose property a guardian has been appointed for entering in to contract with respect to minor's property is  
 a) valid      b) voidable      c) void      d) none
69. Some or all terms of a contract is cancelled in  
 a) Novation      b) Alteration  
 c) Merger      d) Recission
70. Consideration must move at the desire of  
 a) Promisor      b) Promisee  
 c) Any other person      d) Any of these
71. Consensus-ad-idem means:  
 a) General Consensus  
 b) Reaching of Contract  
 c) Reaching of an Agreement  
 d) Meeting of Minds upon the same thing in the sense of goods
72. If the buyer receives excess delivery then he may \_\_\_\_  
 a) Reject the total goods  
 b) Accept the total goods  
 c) Accept or Reject the total goods  
 d) Any of the above
73. Where no provision is made by contract between partners for the determination of duration of their partnership then it is called  
 a) Partnership at will  
 b) Fixed term partnership  
 c) Particular partnership      d) None of these
74. If partners agreed to share profits of an illegal business then it is \_\_\_\_  
 a) void      b) voidable      c) valid      d) none
75. When the delivery of goods are taken placed by way of handing over the document of title is known as \_\_\_\_  
 a) Actual delivery      b) Symbolic delivery  
 c) constructive delivery      d) none of these
76. A condition is:  
 a) Not essential to the main purpose of the contract  
 b) Essential to the main purpose of the contract  
 c) A stipulation collateral to the main purpose of the contract      d) None of these
77. An intentional misrepresentation amounts to \_  
 a) undue influence      b) misrepresentation  
 c) fraud      d) mistake
78. X and Y enters in to an agreement to share the profits of an illegal business. Then the agreement is \_\_\_\_  
 a) Valid      b) Void  
 c) Voidable      d) Partly valid
79. A partner can be expelled by majority of partners in good faith.  
 a) True      b) False
80. A contract dependent on the happening or non happening of future uncertain event, is a  
 a) Uncertain contract  
 b) Contingent contract  
 c) Void contract      d) Voidable contract
81. Unless otherwise agreed all partners have equal rights in conduct and management of the partnership business.  
 a) True      b) False
82. Special damages can be claimed by the aggrieved party \_\_\_\_  
 a) Where he has brought to the notice of the other party the special circumstances of the case at the time of entering into the contract  
 b) Where he has brought to the notice of the other party the special circumstances of the case at any time before the breach of the contract  
 c) Where he presumed that the other party has knowledge of special circumstances of the case      d) In all the above cases
83. Newton owes Rs.18,000 to Johnson. Johnson promises to accept Rs.10,000 in full satisfaction of the original debt. Then the agreement is:  
 a) unenforceable      b) voidable  
 c) valid      d) illegal

84. A Master ask the servant to sell the goods to him at the price less than the market price. Then the contract can be avoided on the ground of \_\_\_\_\_  
 a) Fraud \_\_\_\_\_ b) Misrepresentation  
 c) Undue influence d) Coercion
85. Which of the following sale is valid?  
 a) Sale by Mercantile Agent  
 b) Sale by one of the joint owner  
 c) Sale by the party in possession of goods under a voidable contract  
 d) All of the above
86. The Right of lien is available to an unpaid seller who is possession of goods \_\_\_\_\_  
 a) Where the goods have been sold without any stipulation as to credit  
 b) On the expiry of the term of credit period  
 c) On the buyer becomes insolvent  
 d) In all the above situations
87. Mistake relating to the identity of the subject matter by both the parties. Then it is \_\_\_\_\_  
 a) Unilateral Mistake b) Bilateral Mistake  
 c) Not a mistake d) Misrepresentation
88. A contract which is created without the consent of the party then it is \_\_\_\_\_  
 a) Valid b) Void c) Voidable d) None
89. Partnership in a banking business becomes illegal when the number of persons exceeds \_\_\_\_\_  
 a) 10 b) 20 c) 50 d) 100
90. A offers to sell his house to B who agrees to purchase but subject to approval by B's solicitor. Which one of the statement is correct.  
 a) B's statement is absolute and unqualified  
 b) B's statement is not absolute and unqualified  
 c) Both (a) & (b) d) None
91. Partnership at will not be compulsorily dissolved if \_\_\_\_\_  
 a) One of the partners becomes insolvent  
 b) The business of the firm becomes illegal  
 c) Only one of the several businesses becomes illegal  
 d) None
92. The contract where the consent of the party is obtained by undue influence then it is \_\_\_\_\_  
 a) Valid b) Void c) Voidable d) None
93. Which of the following statements are true?  
 a) Every partner is not an agent of the other partners  
 b) The profits may be distributed equally among partners  
 c) The liability of the partners is limited  
 d) None of the above
94. A and B enters into contract to sell the goods. B to get 300 as wages. Then the relationship between A and B is \_\_\_\_\_  
 a) Master & Servant b) Partners  
 c) Either (a) or (b) d) None
95. The damages arising due to some special or unusual circumstances are \_\_\_\_\_  
 a) Recoverable b) Unrecoverable  
 c) Recoverable at the discretion of the default party if there is a prior notice  
 d) Cannot be claimed as a matter of right
96. Parties to a contract are yet to perform their promises. This is a type of \_\_\_\_\_  
 a) Executed contract b) Voidable contract  
 c) Executory contract d) Void contract
97. Yatra Travel operates A.C. Buses from Mumbai to Nashik. The bus is standing in bus stand in Mumbai waiting for passengers. This is a \_\_\_\_\_ offer.  
 a) Internal b) External  
 c) Express d) Implied
98. A person entering into a contract with a minor \_\_\_\_\_  
 a) Is responsible for losses arising out of the contract  
 b) Is responsible for all the losses  
 c) Is Responsible for giving compensation granted in a suit  
 d) Cannot sue a minor.

**2<sup>nd</sup> Session****Part A – General Economics**

1. Which system of note issue prevails in India at present \_\_\_\_\_  
 a) Minimum Reserve System  
 b) Proportional Reserve System  
 c) Fiduciary Reserve System  
 d) None of these
2. Globalisation has made Indian market as \_\_\_\_\_  
 a) Buyers Market                      b) Sellers Market  
 c) Monopoly Market                  d) Monopsony Market
3. As MODVAT had defects, so it was \_\_\_\_\_  
 a) Replaced by VAT                  b) Replaced by CENVAT  
 c) Replaced by Corporate tax  
 d) None of these
4. SEBI is \_\_\_\_\_  
 a) Statutory body                      b) Advisory body  
 c) Constitutional body                d) None of these
5. Bank rate is called \_\_\_\_\_  
 a) Discount rate                      b) Repo rate  
 c) Reserve repo rate                  d) Lending rate
6. According to 2001 census to the highest urban population \_\_\_\_\_  
 a) UP                                      b) Maharastra  
 c) Tamil Nadu                          d) Kerala
7. Franchising is one of the method of \_\_\_\_\_  
 a) Liberlisation                        b) Globalisation  
 c) Privatisation                        d) None of these
8. Customs duties are levied on \_\_\_\_\_  
 a) Only exports                        b) Only imports  
 c) Both exports & imports            d) None of these
9. Upward rising in Administered price levels leads to \_\_\_\_\_  
 a) Demand – pull inflation  
 b) Cost – push inflation  
 c) Both (a) & (b)                      d) None of these.
10. VAT is levied by \_\_\_\_\_  
 a) Central Government              b) State Government  
 c) Both (a) & (b)                      d) All the above.
11. Supply of a commodity is \_\_\_\_\_ concept.  
 a) Stock Concept                      b) Flow concept  
 c) Both (a) & (b)                      d) Whole sale concept
12. Under which market condition firms make only normal profit in the long run \_\_\_\_\_  
 a) Oligopoly                              b) Monopoly  
 c) Monopolistic Competition        d) Duopoly
13. Most of the unemployment in India is \_\_\_\_\_  
 a) Voluntary                            b) Structural  
 c) Frictional                             d) Technical
14. On an average one post office in India serves \_  
 a) 100 person                          b) 500 persons  
 c) 6.174 persons                        d) 7,176 persons
15. In perfect competition, since the firm is a price taker, which curve among the following will be a straight line \_\_\_\_\_  
 a) MC                                      b) AC                                      c) TC                                      d) MR
16. Density of population lowest in \_\_\_\_\_ state.  
 a) Arunachal Pradesh                  b) Megalaya  
 c) Madhya Pradesh                      d) Goa
17. Normal good have \_\_\_\_\_  
 a) Zero income elasticity  
 b) Negative income elasticity.  
 c) Positive income elasticity  
 d) Infinite income elasticity
18. Which of the following function the modern banks do not perform \_\_\_\_\_  
 a) Issue of letter of credit  
 b) Publishing of statistics  
 c) Handling of foreign exchange  
 d) Conducting economic survey.
19. Monopolist excess capacity \_\_\_\_\_ in the firm.  
 a) Always exists                        b) Some times exists  
 c) Never exists                         d) None of the above.
20. In which of the following situations firm encounters shutdown point.  
 a) MC is equals to price at the profit maximizing level of output.  
 b) AFC is equals to price at the profit maximizing level of output.  
 c) AVC is equals to price at the profit maximizing level of output.  
 d) ATC is equals to price at the profit maximizing level of output.

21. Which one of the following is envelop curve \_\_\_\_  
 a) Average variable cost curve  
 b) Average total cost curve.  
 c) Long run average cost curve  
 d) Short run average cost curve.
22. In a capitalist economy the allocation of resources is performed by  
 a) Producers                      b) Government  
 c) Planners                        d) Price Mechanism.
23. Government of India has replaced FERA by \_\_\_\_  
 a) The competition Act              b) FRBMA  
 c) MRTP Act                         d) FEMA.
24. Long run investment loans to various countries are given by:  
 a) World Bank              b) World trade organisation  
 c) International Monetary fund  
 d) None of the above
25. Stagflation means \_\_\_\_  
 a) Inflation with recession  
 b) Deflation with recession  
 c) Inflation galloping like a stag  
 d) None of the above
26. Inequalities of income do not perpetuate in \_\_\_\_  
 a) Socialism                      b) Mixed Economies  
 c) Capitalism                      d) None
27. Indian agriculture is characterized by \_\_\_\_  
 a) Gamble of Mansoon  
 b) Disguised unemployment  
 c) Sub-division and fragmentation of land holdings  
 d) All of the above
28. Economic infrastructure comprises of \_\_\_\_  
 a) Banking & financial institutions  
 b) Sanitation  
 c) Drinking water facilities  
 d) None of the above
29. \_\_\_\_ port handles maximum traffic among major ports of India  
 a) Kandla                              b) Kochin  
 c) Mumbai                            d) Visakhapatnam
30. CRR is determined in India by \_\_\_\_  
 a) Minister of finance              b) SBI  
 c) RBI                                    d) Parliament
31. Find the MC at 67 unit?  

Units cost output	0	10	25	37	67
Total cost	100	200	300	500	1400

 a) 10                      b) 40                      c) 30                      d) 50
32. Find AFC of 4 units of output is \_\_\_\_  

Output	0	4	8
Total cost	20	24	48

 a) 2                      b) 3                      c) 4                      d) 5
33. In oligopoly the kink on the demand curve is due to:  
 a) Discontinuity in MR  
 b) Discontinuity in AR  
 c) Fulfillment of the assumption that a price cut is followed by others and a price increase by a firm not followed by others  
 d) Price war among the firms
34. If there exists more exports than the imports then it is called \_\_\_\_  
 a) Balance of payment deficit  
 b) Balance of payment surplus  
 c) Balance of trade deficit  
 d) Balance of trade surplus
35. Personal income tax is shared by central & state government according to the recommendations of \_\_\_\_  
 a) Finance commission  
 b) Planning commission  
 c) Market commission  
 d) None of the above
36. Which of the following statement is correct  
 a) World bank provides debt funding to retail borrowers  
 b) World bank provides loan to eligible foreign institutional investors  
 c) World bank provides loan to all those who need money  
 d) World bank provides loans to all member countries
37. Price discrimination is allowed (or) occurs in \_\_\_\_  
 a) Monopoly  
 b) Monopolistic competition  
 c) Perfect competition  
 d) Oligopoly

38. In India agriculture, trade and small scale industries get credit facilities through the respective institutions.  
 a) NABARD, EXIM, SIDBI  
 b) EXIM, NABARD, IDBI  
 c) IDBI, NABARD, EXIM  
 d) None of the above
39. In India \_\_\_\_ is not a cause of low death rate:  
 a) Spread of Education  
 b) Control of Famines  
 c) Abolition of Joint Family System  
 d) Expanded Medical Facilities
40. The supply of commodity implies:  
 a) Actual product of a good  
 b) Stock available for sale  
 c) Total existing stock of the good  
 d) The amount of goods offered for sale at a particular price per unit of time.
41. Fiscal Policy means \_\_\_\_\_  
 a) planning policy      b) credit policy  
 c) taxation policy  
 d) Public expenditure, public debt & public revenue policies
42. Find AFC at 3<sup>rd</sup> unit of output
- | Units of output | 0   | 1    | 2    | 3    |
|-----------------|-----|------|------|------|
| Total cost      | 300 | 1000 | 2000 | 3000 |
- a) 100      b) 150      c) 200      d) 300
43. Money is most liquid of all assets because \_\_\_\_  
 a) It includes shares and equities  
 b) money itself is a medium of exchange  
 c) It does not have general acceptability  
 d) It has few functions
44. Find the correct Match.  
 a) Science of wealth - L.Robbins.  
 b) Science of material wellbeing – Marshall  
 c) Science of choice making – Paul.Samuelson  
 d) Science of Growth and Development – Adam Smith
45.  $\log_2^x + \log_4^x = 6$  then x =  
 a) 16      b) 32      c) 64      d) 128
46. If  $A = \{1,2,3,4,5\}$   $B = \{2,4\}$   $C = \{1,3,5\}$  then  $(A - C) \times B$   
 a)  $\{(4,4), (2,2)\}$       b)  $\{(2,2), (2,4), (4,2), (4,4)\}$   
 c)  $\{1,2\}$       d)  $\{2,4\}$
47.  $(A \cup B)'$   
 a)  $B \rightarrow A$       b)  $A - B$       c)  $A' - B'$       d)  $B' - A'$
48. If  $f(x) = 3 + x$      $-3 < x < 0$   
                                   $3 - 2x$      $0 < x < 3$     Then f(2)  
 a) -1      b) 1      c) 3      d) 5
49. The sum of the all two digit odd numbers  
 a) 2475      b) 2575      c) 4950      d) 5049
50. The sum of 3 A.M's between a & 22 is 42 then a =  
 a) 14      b) 11      c) 10      d) 6
51. If the sum of 3<sup>rd</sup> & 9<sup>th</sup> term of an A.P is 8 then sum of 11 terms  
 a) 44      b) 22      c) 19      d) 11
52. In an A.P. if a = 2000, n = 10, d = 100 then find  $S_n$   
 a) 24,500      b) 15,400  
 c) 24,400      d) 55,300
53. If fifth term of a G.P is  $\sqrt[3]{3}$  then product of first 9 terms  
 a) 8      b) 27      c) 243      d) 9
54. If A.M = 12.5, G.M = 10 then the numbers are  
 a) 20,5      b) 10,5      c) 5,4      d) None
55. A straight line 'L' is  $\perp^r$  to the line  $2x + y - 4 = 0$  and cuts x-axis at (3,0), find the  $\perp^r$  distance from the point (2,-3) to the line 'L'  
 a)  $\frac{1}{\sqrt{5}}$       b) 5      c)  $\sqrt{5}$       d)  $2\sqrt{5}$
56. On the average experienced person does 5 units work which a fresh one 3 units of work daily but the employer has to maintain an output of at least 30 units of works per day  
 a)  $5x + 3y \leq 30$       b)  $5x + 3y > 30$   
 c)  $5x + 3y \geq 30$       d) None

## Part B - Quantitative Aptitude

45.  $\log_2^x + \log_4^x = 6$  then x =  
 a) 16      b) 32      c) 64      d) 128

57. If  $\alpha, \beta$  are the roots of  $4x^2 - 6x + q = 0$  and  $\alpha, \beta$  are in the ratio 1 : 2 then  $q =$   
 a) 2      b) 8      c) 16      d) None
58. If one root of equation  $px^2 + qx + r = 0$  is  $r$  then other root will be:  
 a)  $\frac{1}{q}$       b)  $\frac{1}{r}$       c)  $\frac{1}{p}$       d)  $\frac{1}{p+q}$
59. If  $p$  &  $q$  are roots of  $x^2 - bx + c = 0$  then the equation whose roots are  $(pq + p + q)$  &  $(pq - p - q)$  is:  
 a)  $x^2 - 2cx + c^2 - b^2 = 0$   
 b)  $x^2 - 2bx + c^2 + b^2 = 0$   
 c)  $cx^2 - 2(b+c)x + c^2 = 0$   
 d)  $x^2 + 2bx - (c^2 - b^2) = 0$
60. If  $f(x) = \frac{x^2 + 2x + 5}{x^2 - 3x + 2}$  then find where it is discontinuous.  
 a)  $x = 0, x = 1$       b)  $x = 1, x = 2$   
 c)  $x = 0, x = 2$       d) None
61.  $\frac{d}{dx} \left( 2^{\log \frac{x}{2}} \right)$   
 a) 1      b) 0      c)  $1/x$       d)  $2^x \log^2$
62. If  $y = x^x$  then  $\frac{d^2y}{dx^2}$   
 a)  $y \frac{d}{dx} (1 + \log x) + (1 + \log x) \frac{dy}{dx}$   
 b)  $\frac{d}{dx} (1 + \log x) + y \frac{d}{dx} (1 + \log x)$   
 c)  $\frac{d}{dx} (1 + \log x) - y \frac{d}{dx} (1 + \log x)$   
 d) None of these
63.  $\int \frac{e^x}{(1+x)^3} \cdot dx - \int \frac{e^x}{2(1+x)^2} \cdot dx$   
 a) 0      b)  $\frac{e^x}{2(1+x)^2} + C$   
 c)  $\frac{-e^x}{2(1+x)^2} + C$       d)  $\frac{e^x}{(1+x)^2} + C$
64.  $\int_{-1}^1 \frac{|x|}{x} dx$   
 a) -1      b) 0      c) 1      d) 2
65. How many ways 3 prizes out of 5 can be distributed among 3 brothers equally  
 a) 15      b) 45      c) 60      d) 120
66. There are 12 questions to be answered in yes or no In how many ways can these be answered  
 a) 1024      b) 2048      c) 4096      d) None
67. The ratio compounded of 4 : 5 the sub duplicate ratio of a : 9 is 8 : 15 then a =  
 a) 2      b) 3      c) 4      d) 5
68. Average age of a group of 10 students is 20 years, if average age increased by two years when two new students are joined then the average age of two new students  
 a) 84      b) 64      c) 32      d) 42
69. If  $x$  is inversely related with square of  $y$  for  $x = 1$  and  $y = 2$  then find the value of  $x$  when  $y = 6$   
 a) 3      b) 9      c)  $\frac{1}{3}$       d)  $\frac{1}{9}$
70. Find the effective rate of interest of 9.9% p.a. calculated monthly  
 a) 9.9%      b) 11.36%      c) 9.36%      d) 10.36%
71. If the S.I on Rs.1,400 at certain rate of interest for 3 yrs is less than that on Rs.1,800 for the same period and same rate of interest is Rs.80, then the rate of interest is:  
 a) 6.67%      b) 7.67%      c) 5.67%      d) None
72. If four couples are placed in a room, two are selected at Random the probability that the two were a gentlemen and lady but not a couple  
 a)  $\frac{3}{7}$       b)  $\frac{4}{7}$       c)  $\frac{1}{7}$       d) None
73. A committee of 5 members is to be selected from 8 boys and 3 girls the probability that in which 2 particular girls include  
 a)  $\frac{2}{30}$       b)  $\frac{12}{111}$       c)  $\frac{2}{11}$       d)  $\frac{8}{9}$
74. One card is drawn from a pack of 52 cards. What is the probability it is a king or queen  
 a)  $\frac{11}{13}$       b)  $\frac{2}{13}$       c)  $\frac{1}{13}$       d) None

75. Two unbiased dies are thrown then the expected value of sum on the sides of the die  
a) 3.5      b) 7      c) 6      d) 12
76. In a packet of 500 pens 50 are defective. If a pen is drawn at random what is the chance that it is non-defective  
a)  $\frac{8}{9}$       b)  $\frac{7}{8}$       c)  $\frac{9}{10}$       d)  $\frac{2}{3}$
77. The binomial distribution with mean 3 and variance 2 is  
a)  $\left(\frac{2}{3} + \frac{1}{3}\right)^9$       b)  $\left(\frac{2}{6} + \frac{1}{6}\right)^9$   
c)  $\left(\frac{2}{3} + \frac{1}{3}\right)^6$       d)  $\left(\frac{2}{5} + \frac{1}{5}\right)^9$
78. The mean of binomial distribution is 20 and S.D = 4 then  
a)  $n = 100, p = 1/5, q = 4/5$   
b)  $n = 50, p = 2/5, q = 2/5$   
c)  $n = 100, p = 3/5, q = 4/5$   
d)  $n = 100, p = 3/5, q = 1/5$
79. A car hire firm has 2 cars which is hired out everyday. The number of demands per day for a car follows Poisson distribution with mean 0.5. What is the proportion of days on which some demand is refused? (Given  $e^{-0.5} = 0.6065$ )  
a) 0.025      b) 0.302      c) 0.014      d) None
80. In normal distribution the relation between Q.D, S.D is  
a) Q.D > S.D      b) Q.D < S.D  
c) Q.D = S.D      d) None
81. The graphical representation of Median is found by using:  
a) Frequency polygon      b) Histogram  
c) Ogives      d) Frequency curve
82. Which of the following is not a two dimensional Diagram?  
a) Square Diagram      b) Rectangular  
c) Line Diagram      d) Pie Diagram
83. Given the following observations arranged in ascending order with median = 25. Find the value of n.  
11, 13, 15, 19,  $n + 2, n + 4, 30, 35, 39, 46$   
a) 22      b) 20      c) 15      d) 30
84. The classes of a frequency distribution are 80-100, 100-120, 120-140, 140-160 and mode is 125. Then find the class having maximum frequency.  
a) 80-100      b) 100-120  
c) 120-140      d) 140-160
85. The S.D of weight of some members is 4.5 k.g. After some time it was observed that each member was under weight by 0.5 kg then what is new S.D?  
a) < 4.5      b) > 4.5      c) = 4.5      d) None
86. Out of the following which one affects the regression coefficient:  
a) Change of origin      b) Change in scale  
c) Change of origin & scale      d) None
87. If one of regression coefficient is \_\_\_\_\_ unity, the other must be \_\_\_\_\_ unity.  
a) Less than, greater than  
b) Greater than, less than  
c) (a) or (b)      d) None
88. If y is dependent variable and x is independent variable the regression coefficient y on x if  $r = 0.2, \sigma_x = 2$  and  $\sigma_y = 4$ :  
a) 0.4      b) 0.04      c) 0.8      d) 0.10
89. The total number of possible samples of SRSWOR is:  
a)  $\frac{1}{N^n}$       b)  $N_{C_n}$       c)  $\frac{1}{N_{C_n}}$       d) None
90. Type II error happens when a  $H_0$  is accepted which is:  
a) True      b) False
91. If prices are increased by 20%. What would be the price index now?  
a) 110      b) 120      c) 220      d) None
92. Given the prices of 2 commodities are increased by 10% and 20% respectively and the price of another commodity is decreased by 30%. The relative importance of 3 commodities are in the ratio 3:3:1. Find weighted price index number.  
a) 80      b) 109      c) 110      d) 108.5
93. Fisher Ideal Index Number does not satisfy the:  
a) Unit test      b) Time Reversal Test  
c) Factor Reversal test      d) Circular Test

**Key – 1<sup>st</sup> Session - Part – A – FUNDAMENTALS OF ACCOUNTING**

1.	A	2.	D	3.	D	4.	C	5.	C
6.	C	7.	D	8.	B	9.	D	10.	A
11.	D	12.	B	13.	C	14.	D	15.	B
16.	D	17.	C	18.	D	19.	C	20.	A
21.	A	22.	C	23.	B	24.	D	25.	C
26.	A	27.	A	28.	B	29.	C	30.	C
31.	B	32.	D	33.	B	34.	D	35.	A
36.	B	37.	D	38.	B	39.	A	40.	B
41.	D	42.	A	43.	D	44.	A	45.	D
46.	A	47.	C	48.	A	49.	C	50.	A
51.	C	52.	C	53.	B	54.	B	55.	C
56.	C	57.	D	58.	D	59.	D		

**Part – B – MERCANTILE LAWS**

60.	A	61.	A	62.	A	63.	B	64.	B
65.	B	66.	C	67.	D	68.	A	69.	B
70.	A	71.	D	72.	D	73.	A	74.	A
75.	B	76.	B	77.	C	78.	B	79.	A
80.	B	81.	A	82.	A	83.	C	84.	C
85.	D	86.	D	87.	B	88.	B	89.	A
90.	B	91.	C	92.	C	93.	B	94.	A
95.	C	96.	C	97.	D	98.	D		

**Key – 2<sup>nd</sup> Session - Part – A – GENERAL ECONOMICS**

1.	A	2.	A	3.	B	4.	A	5.	A
6.	B	7.	C	8.	C	9.	B	10.	B
11.	B	12.	C	13.	B	14.	D	15.	D
16.	A	17.	C	18.	D	19.	A	20.	C
21.	C	22.	D	23.	D	24.	A	25.	A
26.	A	27.	D	28.	A	29.	A	30.	C
31.	C	32.	D	33.	C	34.	D	35.	A
36.	D	37.	A	38.	A	39.	C	40.	D
41.	D	42.	A	43.	B	44.	B		

**Part - B - QUANTITATIVE APTITUDE**

45.	A	46.	B	47.	A, C	48.	A	49.	A
50.	D	51.	A	52.	A	53.	B	54.	A
55.	C	56.	C	57.	A	58.	C	59.	A
60.	B	61.	A	62.	A	63.	C	64.	B
65.	C	66.	C	67.	C	68.	C	69.	D
70.	D	71.	A	72.	A	73.	C	74.	B
75.	B	76.	C	77.	A	78.	A	79.	C
80.	B	81.	C	82.	C	83.	A	84.	C
85.	C	86.	B	87.	B	88.	A	89.	B
90.	A	91.	B	92.	D	93.	D		



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4. Degree/PG Complete అయిన విద్యార్థులచే CPT పరీక్ష రాయించి అటువంటి విద్యార్థుల ర్యాంకులను గొప్పగా చూపుతున్న విద్యాసంస్థల advertisement ల పట్ల జాగ్రత్త వహించండి.

తీసే కొలది వచ్చేవి అక్షయపాత్రలోని వస్తువులు...సంవత్సర సంవత్సరానికి పెరిగేవి CA/ICWA కోర్సులలోమా ఆలిండియా ర్యాంకులు.

1, 1, 1, 1, 1, 1, 1, 1, 2, 3, 3, 3, 3, 4, 4, 4, 5, 5, 5, 5, 6, 6, 6, 6, 6, 6, 6, 6, 7, 7, 8, 8, 8, 8, 8, 8, 8, 9, 9, 9, 9, 9, 10, 10, 10, 10, 10, 10, 10, 10, 11, 13, 15, 16, 17, 18, 21, 22, 23, 24, 24, 24, 24, 25, 26, 28, 28, 29, 29, 30, 31, 33, 34, 35, 35, 37, 39, 39, 41, 41, 41, 41, 42, 44, 44, 45, 46, 49, 49, 49, 51, 51, 53, 53, 54, 55, 55, 56, 57, 57, 58, 59, 59, 61, 61, 64, 65, 65, 66, 70, 71, 72, 74, 74, 75, 76, 76, 77, 77, 78, 81, 83, 84, 85, 86, 87, 88, 88, 88, 89, 90, 91, 92, 94, 95

CA/ICWAలో మేము సాధించిన ఈ 136 ర్యాంకులే చదువంటే ర్యాంకులు మాత్రమే అని చెప్పుకునే విద్యాసంస్థలకు మా సమాధానం

**CA- IPCC/ICWA Inter & Final పరీక్షల్లో మా ఆలిండియా ర్యాంకులు**

1, 3, 8, 10, 11, 13, 15, 16, 17, 18, 21, 23, 24, 24, 24, 25, 26, 28, 29, 29, 30, 31, 33, 34, 35, 35, 37, 39, 39, 41, 41, 41, 42, 44, 44, 45, 46, 49, 49, 49, 51, 51, 53, 53, 54, 55, 55, 56, 57, 57, 58, 58, 59, 59, 61, 61, 64, 65, 65, 66, 70, 71, 72, 74, 74, 75, 76, 76, 77, 77, 78, 81, 83, 84, 85, 86, 87, 88, 88, 88, 89, 90, 91, 92, 94, 95

Note: చాలా CA సంస్థలు కేవలం CA-CPT ఫలితాలు మాత్రమే ప్రకటిస్తున్నాయి. కాని CA అంటే CPT కాదు. కేవలం "మాస్టర్ మైండ్స్" మాత్రమే CA-IPCC/ICWA లో వచ్చిన ర్యాంకులను ప్రకటిస్తున్నాయి. అంటే కాదు CA-IPCC పాస్ అయిన విద్యార్థుల యొక్క వివరాలను హోల్ టీకెట్ నెం. తో సహా Notice Boardలో Display చేస్తున్న ఏకైక విద్యా సంస్థ "మాస్టర్ మైండ్స్"

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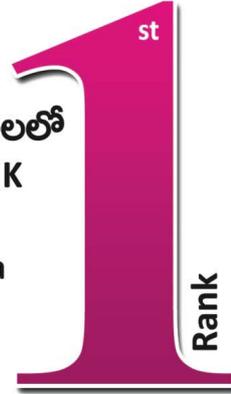
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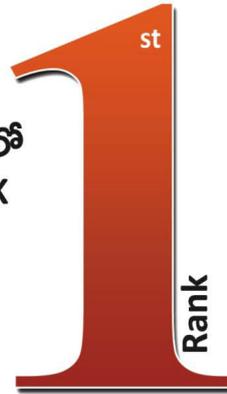
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