

## Accounting II

1. Which of the following is not a financial statement?
  - A. Income Statement
  - B. Statement of Owners Equity
  - C. Balance Sheet
  - D. Statement of Cash Flow
  
2. The purpose of the statement of cash flows is to?
  - A. Prove change in cash
  - B. Inventory Valuation
  - C. Net Income
  - D. Change in Owners Equity
  
3. If our owners equity beginning balance is \$10,000, the net income is \$5,000 and we have additional investments of \$2,500; what is our ending owners equity balance?
  - A. \$10,000
  - B. \$17,500
  - C. \$12,500
  - D. \$15,000
  
4. If our owners equity ending balance is \$10,000, the net income is \$5,000 and we have additional investments of \$2,500; what is our ending owners equity balance?
  - A. \$12,500
  - B. \$15,000
  - C. \$17,500
  - D. \$10,000
  
5. Which is not a heading on a classified balance sheet?
  - A. Property Plant and Equipment
  - B. Accounts Receivable
  - C. Current Assets
  - D. Long Term Liabilities
  
6. If buying a new piece of equipment costs \$10,000 and the new piece of equipment will generate an extra \$1000 per year in revenue; what is the payback period?
  - A. 20 Years
  - B. 5 Years
  - C. 10 Years
  - D. 1 Years

7. If Assets in 2014 were \$19,200 and Assets in 2013 were 16,000; what percent did assets increase in 2014?

- A. 15%
- B. 20%
- C. 25%
- D. 10%

8. If Net income dropped 20% from 2013 to 2014 and net income was \$10,000 in 2014, what was net income in 2013?

- A. \$10,000
- B. \$2,500
- C. \$0
- D. \$12,500

9. If net income increases by \$10,000, the net effect on the financial statements would be:

- A. An increase to owners equity
- B. A decrease to owners equity
- C. A decrease in cash flow
- D. A decrease in current assets

10. Net income from the Income Statement flows into the preparation of which financial statement?

- A. Statement of Account
- B. Statement of Owners Equity
- C. Bank Reconciliation
- D. Balance Sheet

11. A corporation is owned by

- A. The individual who started the company
- B. Its Stockholders
- C. Its board of directors
- D. The president of the corporation

12. The stockholders of a corporation

- A. Have no personal liability for the debts of the corporation
- B. Will receive a dividend each year
- C. Are agents of the corporation empowered to act for the firm
- D. Cannot sell their share of stock without obtaining the agreement of other stockholders

13. Subchapter S corporations

A. Are entities formed as corporations but are treated essentially as a partnership so the corporation pays no income tax.

- B. Have the advantage that shareholders can take part in policy and operating decisions.

- C. Have the disadvantage of double taxation.
  - D. Require that shareholders report their share of profits on their partnership tax returns.
14. Common stockholders will receive a dividend
- A. In every year that the corporation is profitable.
  - B. Every year that profits exceed a stated amount.
  - C. In every year that the board of directors declares a dividend.
  - D. Every year, whether the corporation is profitable or not.
15. When the issuing corporation retains the right to repurchase shares of preferred stock at a specified price, the preferred stock is said to be
- A. Callable.
  - B. Participating.
  - C. Nonparticipating.
  - D. Convertible.
16. Participating preferred stockholders
- A. Receive cumulative dividends if dividends are passed in previous years.
  - B. Receive preference dividend amounts as well as a share of other dividends paid.
  - C. Receive dividends only after common stockholders have been paid dividends.
  - D. Give up their voting rights in exchange for dividend preferences.
17. Organization costs should be
- A. Treated as an operating expense when incurred.
  - B. Debited to an intangible asset account when incurred and carried at the original amount until the business ceases operations.
  - C. Debited to an intangible asset account when incurred and systematically charged to expense over a period of up to 40 years.
  - D. Debited to an intangible asset account when incurred and carried at the original amount until the business begins to earn a profit.
18. The Preferred Stock account is shown in the
- A. Assets section of the balance sheet.
  - B. Long-Term Liabilities section of the balance sheet.
  - C. Current Liabilities section of the balance sheet.
  - D. Stockholders' Equity section of the balance sheet.
19. The Paid-in Capital in Excess of Par Value-Preferred Stock account would be shown in the
- A. Expense section of the income statement.
  - B. Revenue section of the income statement.
  - C. Assets section of the balance sheet.
  - D. Stockholders' Equity section of the balance sheet.

20. The entry to record the issuance of 1,000 shares of \$10 par-value common stock for \$14 a share consists of a debit to Cash for \$14,000 and a credit to Common Stock for
- A. \$10,000 and a credit to Gain on Sale of Common Stock for \$4,000.
  - B. \$10,000 and a credit to Paid-in Capital in Excess of Par Value-Common Stock for \$4,000.
  - C. \$10,000 and a credit to Treasury Stock for \$4,000.
  - D. \$14,000.
21. The partners' salary and interest allowances are recorded in
- A. Capital accounts.
  - B. Drawing accounts.
  - C. Expense accounts.
  - D. Liability accounts.
22. All of the following are included on the statement of partners' equities except
- A. Share of net income or net loss
  - B. Salary allowances.
  - C. Additional investments.
  - D. Withdrawals.
23. If no other method of dividing net income or net losses is specified in the partnership agreement, it is divided
- A. In relation to the original investment by each partner.
  - B. In relation to the amount of time each partner devotes to the business.
  - C. Equally.
  - D. In relation to the partners' capital account balances.
24. Liquidity ratios can be used:
- A. To measure the firm's ability to meet its current obligations.
  - B. To measure the degree of protection of long-term suppliers of funds.
  - C. To measure the earning ability of a firm.
  - D. To measure borrowing capacity.
25. Use the following information and horizontal analysis to compute the percentage increase in sales: 2007 sales were \$200,000 and 2008 sales were \$250,000.
- A. 20%
  - B. 25%
  - C. 125%
  - D. 120%
26. Given the following information: Cash 29,000, Accounts Receivable \$114,000, Inventory \$113,000, Prepaid Expenses \$6,000, Total capital assets \$525,000, Total current liabilities \$142,000, Long-term

debt \$289,000, Total shareholders' equity \$356,000' Net sales \$858,000, Cost of goods sold \$513,000, Gross Margin \$345,000, Net income \$48,000. The acid test ratio is:

- A. 1.01
- B. 1.85
- C. 55%
- D. 75%

27. Given the following information: Cash 29,000, Accounts Receivable \$114,000, Inventory \$113,000, Prepaid Expenses \$6,000, Total capital assets \$525,000, Total current liabilities \$142,000, Long-term debt \$289,000, Total shareholders' equity \$356,000' Net sales \$858,000, Cost of goods sold \$513,000, Gross Margin \$345,000, Net income \$48,000. The debt ratio is:

- A. 75%
- B. 55%
- C. 185%
- D. 101%

28. Given the following information: Cash 29,000, Accounts Receivable \$114,000, Inventory \$113,000, Prepaid Expenses \$6,000, Total capital assets \$525,000, Total current liabilities \$142,000, Long-term debt \$289,000, Total shareholders' equity \$356,000' Net sales \$858,000, Cost of goods sold \$513,000, Gross Margin \$345,000, Net income \$48,000. The inventory turnover ratio is:

- A. 7.52
- B. 8.62
- C. 4.54
- D. 5.56

29. Determine a firm's total asset turnover (TAT) if its net profit margin (NPM) is 5 percent, total assets are \$8 million, and ROI is 8 percent.

- A. 2.50
- B. 4.00
- C. 1.60
- D. 2.05

30. Felton Farm Supplies, Inc., has an 8 percent return on total assets of \$300,000 and a net profit margin of 5 percent. What are its sales?

- A. \$3,750,000
- B. \$480,000
- C. \$300,000
- D. \$1,500,000

31. Which of the following would NOT improve the current ratio?

- A. Issue long-term debt to buy inventory.
- B. Sell common stock to reduce current liabilities.

- C. Borrow short term to finance additional fixed assets.
- D. Sell fixed assets to reduce accounts payable.

32. Kanji Company had sales last year of \$265 million, including cash sales of \$25 million. If its average collection period was 36 days (Assume a 365-day year.), its ending accounts receivable balance is closest to .

- A. \$7.4 million
- B. \$26.1 million
- C. \$23.7 million
- D. \$18.7 million

33. Factors in a decision problem that cannot be expressed in numerical terms are:

- A. Sensitive in Nature
- B. Qualitative in Nature
- C. Predictive in Nature
- D. Quantitative in Nature

34. The journal entry to record the sale of an item on account would Debit which account:

- A. Sales
- B. Accounts Payable
- C. Cash
- D. Accounts Receivable

35. The journal entry to record collection of an item on account is:

- A. Inventory, Cr. Cash
- B. Accounts Receivable, Cr. Sales
- C. Cash, Cr. Sales
- D. Cash, Cr. Accounts Receivable

36. If we purchase a \$500 television with terms 2/10, net 30 and we pay in the discount period, what is the value of the television on the books on the date of purchase?

- A. \$500
- B. \$0
- C. \$250
- D. \$490

37. Which of the following entries would record a direct write off of an account?

- A. Allowance for Bad Debts, Cr. Bad Debt Expense
- B. Bad Debt Expense, Cr. Accounts Receivable
- C. Bad Debt Expense, Cr. Allowance for Bad Debts
- D. Allowance for Bad Debts, Cr. Accounts Receivable

38. Which of the following entries would record a write off of an account using the allowance method?

- A. Bad Debt Expense, Cr. Allowance for Bad Debts
- B. Allowance for Bad Debts, Cr. Accounts Receivable
- C. Bad Debt Expense, Cr. Accounts Receivable
- D. Allowance for Bad Debts, Cr. Bad Debt Expense

39. Which of the following entries would reverse a write off of an account using the allowance method?

- A. Allowance for Bad Debts, Cr. Accounts Receivable
- B. Bad Debt Expense, Cr. Allowance for Bad Debts
- C. Bad Debt Expense, Cr. Accounts Receivable
- D. Allowance for Bad Debts, Cr. Bad Debt Expense

40. If we purchase a \$12,000 Truck for 20% down and the rest on account, what is the amount to be recorded in Notes Payable?

- A. \$12000
- B. \$2400
- C. \$0
- D. \$9600

41. The journal entry to record a purchase of a building on a note would be?

- A. Notes Receivable, Cr. Cash
- B. Building, Cr. Building Expense
- C. Building, Cr. Notes Payable
- D. Building, Cr. Cash

42. If we have unearned wages at Dec 31 of \$150, our journal entry would include a debit to which account?

- A. Wages Expense
- B. Cash
- C. Purchases
- D. Wages Payable

43. When posting the Accounts Receivable Credit column total of the cash receipts journal, return to the journal and write

- A. the account number in the Post. Ref. column.
- B. a check mark under the column total.
- C. the account number under the column total in parentheses.
- D. none of the answers are correct

44. The purchase or resale of treasury stock is reported in which of the following categories?

- A. Financing Activities
- B. Disclosures

- C. Investing Activities
- D. Operating Activities

45. An example of a financing activity is

- A. The sale of merchandise for cash.
- B. The sale of used equipment for cash.
- C. The purchase of a building.
- D. The issue of stock for cash.

46. A corporation received \$80,000 in cash when it sold common stock and used the proceeds to pay \$60,000 in bonds payable. As a result, the statement of cash flows would report

- A. \$20,000 as the net cash used in investing activities.
- B. \$20,000 as the net cash provided by financing activities.
- C. \$20,000 as the net cash provided by investing activities.
- D. \$20,000 as the net cash used in financing activities.

47. An example of an investing activity is

- A. The issue of stock for cash.
- B. The purchase of a building.
- C. The sale of used equipment for cash.
- D. The sale of merchandise for cash.

48. A corporation received \$80,000 in cash when it sold a building and paid \$50,000 in cash when it purchased some new machinery. As a result, the statement of cash flows would report

- A. \$30,000 as the net cash provided by investing activities.
- B. \$30,000 as the net cash provided by financing activities.
- C. \$30,000 as the net cash used in investing activities.
- D. \$30,000 as the net cash used in financing activities.

49. Cannon Manufacturing Co. sold equipment that cost \$18,000 for \$6,000. A loss on sale of \$1,000 was recorded. How is the Cash Flows from Investing Activities affected?

- A. A cash inflow of \$6,000 is recorded.
- B. A cash inflow of \$11,000 is recorded.
- C. A cash inflow of \$12,000 is recorded.
- D. A cash inflow of \$5,000 is recorded.

50. Doff Manufacturing Co. sold equipment that cost \$12,000 for \$3,000. Depreciation of \$10,000 had been taken on the equipment. How is the Cash Flows from Operating Activities affected?

- A. The gain of \$1,000 is deducted from Net Income
- B. The loss of \$1,000 is deducted from Net Income
- C. The gain of \$1,000 is added to Net Income
- D. The loss of \$1,000 is added to Net Income

51. The method used by most corporations to prepare the statement of cash flows is the
- A. Indirect method.
  - B. Deferral method.
  - C. Direct method.
  - D. Accrual method.
52. Which method of cash flows does FASB prefer?
- A. Deferral method.
  - B. Indirect method.
  - C. Accrual method.
  - D. Direct method.
53. Dividends paid to stockholders shows up under which section of the statement of cash flows?
- A. Operating Activity
  - B. Notes
  - C. Investing Activity
  - D. Financing Activity
54. The amount by which a company's sales can decline before losses are incurred is called the:
- A. Contribution Margin Ratio
  - B. Contribution Margin
  - C. Degree of Operating Leverage
  - D. Margin of Safety
55. Which of the following costs is an example of a period rather than a product cost?
- A. Wages of salespersons
  - B. Wages of production machine operators
  - C. Depreciation on production equipment
  - D. Insurance on production equipment
56. The contribution margin ratio is 25% for Grain Company and the break-even point in sales is \$200,000. To obtain a target net operating income of \$60,000, sales would have to be:
- A. \$440,000
  - B. \$280,000
  - C. \$240,000
  - D. \$260,000
57. The salary of the president of a manufacturing company would be classified as which of the following?
- A. Direct Labor
  - B. Period Cost

- C. Manufacturing Overhead
- D. Product Cost

58. For a company that manufactures chocolate chip cookies, which of the following would not be considered a manufacturing overhead cost:

- A. Plant supervisors salary
- B. Depreciation on factory equipment
- C. Chocolate Chips
- D. Plant property taxes

59. The break-even point in unit sales increases when variable expenses:

- A. Remain unchanged and the selling price increases
- B. Decrease and the selling price remains unchanged
- C. Increase and the selling price remains unchanged
- D. Decrease and the selling price increases

60. Break-even analysis assumes that:

- A. The average variable expense per unit is constant
- B. Totals are constant
- C. Variable expenses are nonlinear
- D. The average fixed expense per unit is constant

61. Hospitals might have departments devoted to research, patient care, accounting, and so forth. This type of departmentalization is called:

- A. Service departmentalization
- B. Unit departmentalization
- C. Functional departmentalization
- D. Product departmentalization

62. Expenses that are closely related to a particular department and can easily be assigned to it during an accounting period are called

- A. Direct expenses.
- B. Operating expenses.
- C. Indirect expenses.
- D. Allocated expenses.

63. Department B had net sales of \$70,000, gross profit on sales of \$35,000, total direct expenses of \$9,000, and total indirect expenses of \$6,000. Department B's contribution margin is

- A. \$35,000.
- B. \$20,000.
- C. \$29,000.
- D. \$26,000.

64. The telephone expense is allocated on the basis of floor space. Department A occupies 1,875 square feet and Department B occupies 625 square feet. If the telephone expense is \$600, the amount allocated to Department A is

- A. \$150.
- B. \$450
- C. \$600.
- D. \$0

65. When a company has departmentalized profit and cost centers each of the following is reported separately except for

- A. Merchandise inventories.
- B. Sales.
- C. General Office Expense.
- D. Purchases.

66. Managers who articulate a new vision for subordinates and who are able to inspire subordinates to pursue the vision are called:

- A. Action-centred leaders.
- B. Transactional leaders.
- C. Transformational leaders.
- D. Charismatic leaders.

67. The Code of Professional Conduct derives its authority from the

- A. Financial Accounting Standards Board.
- B. Securities and Exchange Commission.
- C. Bylaws of the American Institute of CPAs.
- D. Auditing Standards Board.

68. Which of the following statements is decisive in determining whether or not to study business ethics?

- A. The answers to ethical questions are clear-cut enough; all business people already know right from wrong.
- B. Business and ethics simply don't mix. In the final analysis, self-interest represented by profit overrides the interests of employees, customers, and communities. Opinion and sentiment get in the way of efficient business decision-making.
- C. Business managers don't need to study ethics in order to know how to treat employees, shareowners, and customers.
- D. Ethical concerns are as unavoidable in business as are concerns of marketing, accounting, finance, and human resources. Formal study of business ethics helps address these concerns so that decisions of right and wrong may be made deliberately and conscientiously

69. Which of the following behaviors signal difficulty with time management?

- A. A disorganized home environment
- B. Inadequate lecture notes
- C. Missed deadlines
- D. Sloppy work environment

70. The APA Ethics Code has \_\_\_\_\_ principles and \_\_\_\_\_ ethical standards.

- A. Four; 13
- B. Five; 10
- C. Three; five
- D. 10; three

71. A taxpayer is married with a qualifying child (dependent), but she has been living separate from her spouse for the last five months of the year. However, she paid for more than half of the cost of keeping up the household. Her spouse does not want to file jointly. What filing status must she use when filing her tax return? She wants to obtain the maximum legal benefit.

- A. Married Filing Separately
- B. Qualifying Widow(er)
- C. Head of Household
- D. Single

72. If an attorney performs some estate tax work for a client and the client agrees to pay \$4,000 to him and \$3,000 to a local financial institution for a debt the attorney owes, the attorney has income of:

- A. \$4000
- B. \$7000
- C. \$3000
- D. Unknown

73. Charde, who is single, had a student loan for qualified education expenses on which interest was due. For 2013, the total interest payments were \$1,500. Assuming she has AGI under \$60,000, how much may she deduct in arriving at adjusted gross income for 2013?

- A. \$2500
- B. \$1000
- C. \$1200
- D. \$1500

74. For the current year, Sheila Jones had adjusted gross income of \$100,000. During the year, she contributed \$6,000 to her church and an additional \$3,000 to qualified charities. She also contributed religious artwork with a fair market value of \$60,000 and a basis of \$20,000 to her church. The church intends to display the religious artwork in the church foyer. If Sheila chooses to itemize her deductions, what is the amount of her deductible charitable contribution?

- A. \$9000

- B. \$49000
- C. \$39000
- D. \$20000

75. Henry graduated from the University of Maryland in 2011. In 2013, to take advantage of lower interest rates, he refinanced his qualified education loans with another qualified student loan. He is not a dependent on another person's tax return. Before AGI limits, what is the maximum deduction available to him for the \$3,200 he paid for educational student loan interest in 2013?

- A. \$3000
- B. \$0
- C. \$2500
- D. \$2000

76. If a company uses special journals, credit sales should be recorded in which journal?

- A. Purchases Journal
- B. Sales Journal
- C. Cash Payments Journal
- D. General Journal

77. If a company uses special journals, purchases on account should be recorded in which journal?

- A. General Journal
- B. Sales Journal
- C. Purchases Journal
- D. Cash Payments Journal

78. If a company uses special journals, purchase of supplies for cash should be recorded in which journal?

- A. Cash Payments Journal
- B. Sales Journal
- C. Purchases Journal
- D. General Journal

79. A manager wants to verify the company is current on all payments to suppliers. To answer this question, the company should consult the \_\_\_\_\_.

- A. Accounts payable subsidiary ledger
- B. Accounts payable in the general ledger
- C. Cash disbursements journal
- D. General Journal

80. If a company uses special journals, the general ledger sales revenue account will receive postings from the \_\_\_\_\_.

- A. Cash receipts journal and cash disbursements journal

- B. Purchases journal and cash disbursements journal
- C. None of the above are correct.
- D. Sales journal and cash receipts journal

81. A method of allocating merchandise cost that assigns the most recent purchased costs to the ending inventory shown on the balance sheet is called the

- A. FIFO
- B. Weighted Average
- C. Specific Identification
- D. LIFO

82. A method of allocating merchandise cost that assigns the cost from the first purchased costs to the ending inventory shown on the balance sheet is called the

- A. Weighted Average
- B. FIFO
- C. Specific Identification
- D. LIFO

83. The inventory system whereby the merchandise inventory account balance is merely a record of the most recent physical inventory count is called

- A. Perpetual
- B. LIFO
- C. FIFO
- D. Periodic

84. The following information was taken from the financial statements of Sunshine City

Total current assets \$53,000

Property, plant, and equipment 6,000

Current liabilities 21,000

Long-term liabilities 4,000

Owner's equity 34,000

Beginning inventory 31,000

Ending inventory 33,000

Cost of goods sold 152,000

Net income 42,000

The inventory turnover (rounded to one decimal place) for Sunshine City is?

- A. 2.2 Times
- B. 5.0 Times
- C. 3.0 Times
- D. 4.8 Times

85. The inventory system whereby the merchandise inventory account balance is merely a record of the most recent physical inventory count is called

- A. FIFO
- B. Periodic
- C. Perpetual
- D. LIFO

86. If an employee earns \$12.50 per hour and works 45 hours in a week, what is their gross pay?

- A. \$562.50
- B. \$593.75
- C. \$843.75
- D. \$500.00

87. If an employee is paid \$10 per hour worked 8 hours per day Monday-Friday, 8 hours on Saturday, and 8 hours on Sunday (Sunday is paid at double time), what is their gross pay?

- A. \$680.00
- B. \$640.00
- C. \$720.00
- D. \$560.00

88. The journal entry to record the employer payroll taxes would include a debit to:

- A. FUTA Tax Payable
- B. Payroll Tax Expense
- C. Wages Expense
- D. Cash

89. The journal entry to record the employer payroll taxes would include a credit to:

- A. FUTA Tax Payable
- B. Wages Payable
- C. Cash
- D. Accounts Payable

90. An employee has earned \$120,000 year to date and has current earnings of \$10,000. Calculate the amount of Medicare tax withheld from his check

- A. \$165
- B. \$9180
- C. \$1980
- D. \$0

91. The method that does not necessarily produce a declining pattern of depreciation over an asset's service life is:

- A. The sum-of-the-years'-digits method.
- B. The double-declining-balance method.
- C. All of the above produce a declining pattern.
- D. The units-of-production method.

92. On January 1, 2006, the Holloran Corporation purchased a machine at a cost of \$55,000. The machine was expected to have a service life of 10 years and no residual value. The straight-line depreciation method was used. In 2008 the estimate of residual value was revised from zero to \$6,000. Depreciation for 2008 should be:

- A. \$4800
- B. \$4750
- C. \$3800
- D. \$5500

93. Felix Mining acquired a copper mine at a total cost of \$3,000,000. The mine is expected to produce 6,000,000 tons of copper over its five-year useful life. During the first year of operations, 750,000 tons of copper was extracted. Depletion for the first year should be:

- A. \$0
- B. \$600,000
- C. \$1,500,000
- D. \$375,000

94. A machine is purchased on September 30, 2006, for \$60,000. Useful life is estimated at four years and no residual value is anticipated. The SYD depreciation method is used. The acquiring company's fiscal year ends on December 31. Depreciation for 2007 should be:

- A. \$26250
- B. \$24000
- C. \$22500
- D. \$18000

95. MACRS depreciation is equivalent to:

- A. The straight-line method with a switch to SYD.
- B. The DDB method.

- C. The DDB method with a switch to straight line.
- D. The straight-line method.

96. Which account is not considered a general operating expense:

- A. Depreciation
- B. Freight In
- C. Interest Expense
- D. Wages Expense

97. If we have beginning Inventory of \$10,000, Ending Inventory of \$5000, Net Purchases of \$2,000 what is our cost of good sold?

- A. \$5000
- B. \$7000
- C. \$3000
- D. Not determinable

98. The break even point in units is represented by the equation:

- A.  $(\text{Sales revenue} - \text{Fixed costs}) / \text{Contribution per unit}$
- B.  $\text{Fixed costs} / \text{selling price per unit}$
- C.  $\text{Fixed costs} / \text{Variable costs}$
- D.  $\text{Fixed costs} / \text{Contribution per unit}$

99. The break even point can be defined as:

- A. The level of activity where profits equal fixed costs
- B. The level of activity at which there is neither profit or loss
- C. The level of activity where cash flow is zero
- D. The level of activity where variable costs are covered by sales revenue

100. A business has fixed costs of \$90,000 and charges a selling price of \$25 per unit. If the contribution to sales ratio is 25% the break even point in units would be:

- A. 2,880
- B. 14,400
- C. 22,500
- D. 3,600

## Answers

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