**NEW YORK STATE FBLA**

**ACCOUNTING II**

**2013**

**PLEASE DO NOT OPEN THIS TEST UNTIL DIRECTED TO DO SO**

Test Directions

1. Complete the information requested on the answer sheet.

**PRINT YOUR NAME** on the “Name” line.

**PRINT** the name of the event, **ACCOUNTING II** on the “Subject” line.

**PRINT** the name of your **CHAPTER** on the “DATE” line.

1. All answers will be recorded on the answer sheet.

Please do not write on the test booklet.

Scrap paper will be provided.

1. Read each question completely before answering. With a **NO. 2 pencil**, blacken in your choices completely on the answer sheet. Do not make any other marks on the answer sheet, or the scoring machine will reject it.
2. You will be given 60 minutes for the test. You will be given a starting signal and a signal after 50 minutes have elapsed.

1. Accountants refer to an economic event as a

a. purchase.

b. sale.

c. transaction.

d. change in ownership.

2. Which of the following journal entries is recorded correctly and in the standard format?

a. Wages Expense 600

Cash 1,500

Advertising Expense . 900

b. Wages Expense . 600

Advertising Expense . 900

Cash 1,500

c. Cash 1,500

Wages Expense 600

Advertising Expense 900

d. Wages Expense 600

Advertising Expense 900

Cash . 1,500

3. Communication of economic events is the part of the accounting process that involves

a. identifying economic events.

b. quantifying transactions into dollars and cents.

c. preparing accounting reports.

d. recording and classifying information.

4. Which of the following events cannot be quantified into dollars and cents and recorded as an accounting transaction?

a. The appointment of a new CPA firm to perform an audit.

b. The purchase of a new computer.

c. The sale of store equipment.

d. Payment of income taxes.

5. The use of computers in recording business events

a. has made the recording process more efficient.

b. does not use the same principles as manual accounting systems.

c. has greatly impacted the identification stage of the accounting process.

d. is economical only for large businesses.

6. A trial balance may balance even when each of the following occurs *except* when

a. a transaction is not journalized.

b. a journal entry is posted twice.

c. incorrect accounts are used in journalizing.

d. a transposition error is made.

7. The accounting process is correctly sequenced as

a. identification, communication, recording.

b. recording, communication, identification.

c. identification, recording, communication.

d. communication, recording, identification.

8. An accounting time period that is one year in length, but does *not* begin on January 1, is referred to as

a. a fiscal year.

b. an interim period.

c. the time period assumption.

d. a reporting period.

9. Which of the following would *not* be considered an external user of accounting data for the PQR Company?

a. Internal Revenue Service Agent

b. Management

c. Creditors

d. Customers

10. Which of the following would *not* be considered internal users of accounting data for a company?

a. The president of a company

b. The controller of a company

c. Creditors of a company

d. Salesmen of the company

11. Which of the following is an external user of accounting information?

a. Labor unions

b. Finance directors

c. Company officers

d. Managers

12. The revenue recognition principle dictates that revenue should be recognized in the accounting records

a. when cash is received.

b. when it is earned.

c. at the end of the month.

d. in the period that income taxes are paid.

13. Bookkeeping differs from accounting in that bookkeeping primarily involves which part of the accounting process?

a. Identification

b. Communication

c. Recording

d. Analysis

14. A flower shop makes a large sale for $1,000 on November 30. The customer is sent a statement on December 5 and a check is received on December 10. The flower shop follows GAAP and applies the revenue recognition principle. When is the $1,000 considered to be earned?

a. December 5

b. December 10

c. November 30

d. December 1

Use the following information for questions 15–16.

Billings Company had the following transactions during 2012.

* Sales of $4,500 on account
* Collected $2,000 for services to be performed in 2013
* Paid $625 cash in salaries
* Purchased airline tickets for $250 in December for a trip to take place in 2013

15. What is Billings’ 2012 net income using accrual accounting?

a. $3,875

b. $5,875

c. $5,625

d. $3,625

16. What is Billings’ 2012 net income using cash basis accounting?

a. $5,875

b. $1,375

c. $5,625

d. $1,125

17. Under accrual-basis accounting

a. cash must be received before revenue is recognized.

b. net income is calculated by matching cash outflows against cash inflows.

c. events that change a company's financial statements are recognized in the period they occur rather than in the period in which cash is paid or received.

d. the ledger accounts must be adjusted to reflect a cash basis of accounting before financial statements are prepared under generally accepted accounting principles

18. Financial accounting provides economic and financial information for all of the following *except*

a. creditors.

b. investors.

c. managers.

d. other external users.

19. Ethics are the standards of conduct by which one's actions are judged as

a. right or wrong.

b. honest or dishonest.

c. fair or unfair.

d. all of these.

20. Generally accepted accounting principles are

a. income tax regulations of the Internal Revenue Service.

b. standards that indicate how to report economic events.

c. theories that are based on physical laws of the universe.

d. principles that have been proven correct by academic researchers.

21. The cost principle requires that when assets are acquired, they be recorded at

a. appraisal value.

b. historical cost.

c. market price.

d. exchange price paid.

22. The cost of an asset and its fair market value are

a. never the same.

b. the same when the asset is sold.

c. irrelevant when the asset is used by the business in its operations.

d. the same on the date of acquisition.

23. Accrued revenues are

a. received and recorded as liabilities before they are earned.

b. earned and recorded as liabilities before they are received.

c. earned but not yet received or recorded.

d. earned and already received and recorded.

24. The private sector organization involved in developing accounting principles is the

a. Feasible Accounting Standards Body.

b. Financial Accounting Studies Board.

c. Financial Accounting Standards Board.

d. Financial Auditors' Standards Body.

25. Accrued expenses are

a. paid and recorded in an asset account before they are used or consumed.

b. paid and recorded in an asset account after they are used or consumed.

c. incurred but not yet paid or recorded.

d. incurred and already paid or recorded.

26. GAAP stands for

a. Generally Accepted Auditing Procedures.

b. Generally Accepted Accounting Principles.

c. Generally Accepted Auditing Principles.

d. Generally Accepted Accounting Procedures.

27. On January 1, 2010, Alexander and Alexander Company purchased equipment for $30,000. The company is depreciating the equipment at the rate of $700 per month. The book value of the equipment at December 31, 2010 is

a. $0.

b. $8,400.

c. $21,600.

d. $30,000.

28. The Wilcox Company has five plants nationwide that cost $200 million. The current market value of the plants is $800 million. The plants will be recorded and reported as assets at

a. $200 million.

b. $700 million.

c. $600 million.

d. $800 million.

29. Sandy’s Candies paid employee wages on and through Friday, January 26, and the next payroll will be paid in February. There are three more working days in January (29–31). Employees work 5 days a week and the company pays $900 a day in wages. What will be the adjusting entry to accrue wages expense at the end of January?

a. Wages Expense 900

Wages Payable 900

b. Wages Expense 4,500

Wages Payable 4,500

c. Wages Expense 2,700

Wages Payable 2,700

d. No adjusting entry is required.

30. Romey’s Market recorded the following events involving a recent purchase of merchandise:

Received goods for $50,000, terms 2/10, n/30.

Returned $1,000 of the shipment for credit.

Paid $250 freight on the shipment.

Paid the invoice within the discount period.

As a result of these events, the company’s merchandise inventory

a. increased by $48,020.

b. increased by $49,250.

c. increased by $48,265.

d. increased by $48,270.

31. The economic entity assumption requires that the activities

a. of different entities can be combined if all the entities are corporations.

b. must be reported to the Securities and Exchange Commission.

c. of a sole proprietorship cannot be distinguished from the personal economic events of its owners.

d. of an entity be kept separate from the activities of its owner.

32. In a perpetual inventory system, the Cost of Goods Sold account is used

a. only when a cash sale of merchandise occurs.

b. only when a credit sale of merchandise occurs.

c. only when a sale of merchandise occurs.

d. whenever there is a sale of merchandise or a return of merchandise sold.

33. Which of the following is *not* an advantage of the corporate form of business organization?

a. Limited liability of stockholders

b. Transferability of ownership

c. Unlimited personal liability for stockholders

d. Unlimited life

34. A small neighborhood beauty salon that is operated by its owner would likely be organized as a

a. joint venture.

b. partnership.

c. corporation.

d. proprietorship.

35. Alexis and David met at law school and decide to start a small law practice after graduation. They agree to split revenues and expenses evenly. The most common form of business organization for a business such as this would be a

a. joint venture.

b. partnership.

c. corporation.

d. proprietorship.

36. If a petty cash fund is established in the amount of $200, and contains $120 in cash and $85 in receipts for disbursements when it is replenished, the journal entry to record replenishment should include credits to the following accounts

a. Petty Cash, $85.

b. Petty Cash, $80.

c. Cash, $80; Cash Over and Short, $5.

d. Cash, $80.

37. Reconciling the bank statement monthly is an example of

a. segregation of duties.

b. independent internal verification.

c. establishment of responsibility.

d. documentation procedures.

38. Ron Freeman is the proprietor (owner) of Ronny's, a retailer of motorcycle apparel. When recording the financial transactions of Ronny's, Ron does not record an entry for a car he purchased for personal use. Ron took out a personal loan to pay for the car. What accounting concept guides Ron's behavior in this situation?

a. Pay back concept

b. Economic entity assumption

c. Cash basis concept

d. Monetary unit assumption

39. A basic assumption of accounting assumes that the dollar is

a. unrelated to business transactions.

b. a poor measure of economic activities.

c. the common unit of measure for all business transactions.

d. useless in measuring an economic event.

40. The assumption that the unit of measure remains sufficiently constant over time is part of the

a. economic entity assumption.

b. cost principle.

c. historical cost principle.

d. monetary unit assumption.

41. If the month-end bank statement shows a balance of $36,000, outstanding checks are $12,000, a deposit of $4,000 was in transit at month end, and a check for $500 was erroneously charged by the bank against the account, the correct balance in the bank account at month end is

a. $27,500.

b. $28,500.

c. $20,500.

d. $43,500.

42. Romo Company developed the following reconciling information in preparing its September bank reconciliation:

Cash balance per bank, 9/30 $15,400

Note receivable collected by bank 8,400

Outstanding checks 12,600

Deposits in transit 6,300

Bank service charge 105

NSF check 1,680

Using the above information, determine the cash balance per books (before adjustments) for the Romo Company.

a. $13,685

b. $21,700

c. $2,485

d. $21,000

43. The basic accounting equation may be expressed as

a. Assets = Equities.

b. Assets – Liabilities = Owner's Equity.

c. Assets = Liabilities + Owner's Equity.

d. all of these.

44. Liabilities

a. are future economic benefits.

b. are existing debts and obligations.

c. possess service potential.

d. are things of value used by the business in its operation.

45. Liabilities of a company would *not* include

a. notes payable.

b. accounts payable.

c. wages payable.

d. cash.

46. Owner's equity can be described as

a. creditorship claim on total assets.

b. ownership claim on total assets.

c. benefactor's claim on total assets.

d. debtor claim on total assets.

47. Depreciation is the process of allocating the cost of a plant asset over its service life in

a. an equal and equitable manner.

b. an accelerated and accurate manner.

c. a systematic and rational manner.

d. a conservative market-based manner.

48. When an owner withdraws cash or other assets from a business for personal use, these withdrawals are termed

a. depletions.

b. consumptions.

c. drawings.

d. a credit line.

49. On September 1, Moe's Painting Service borrows $50,000 from National Bank on a 4-month, $50,000, 6% note. What entry must Moe's Painting Service make on December 31 before financial statements are prepared?

a. Interest Payable 1,000

Interest Expense 1,000

b. Interest Expense 3,000

Interest Payable 3,000

c. Interest Expense 1,000

Interest Payable 1,000

d. Interest Expense 1,000

Notes Payable 1,000

50. Revenues would *not* result from

a. sale of merchandise.

b. initial investment of cash by owner.

c. performance of services.

d. rental of property.

51. Sources of increases to owner's equity are

a. additional investments by owners.

b. purchases of merchandise.

c. withdrawals by the owner.

d. expenses.

52. The basic accounting equation *cannot* be restated as

a. Assets – Liabilities = Owner's Equity.

b. Assets – Owner's Equity = Liabilities.

c. Owner's Equity + Liabilities = Assets.

d. Assets + Liabilities = Owner's Equity.

53. A retail store credited the Sales account for the sales price and the amount of sales tax on sales. If the sales tax rate is 5% and the balance in the Sales account amounted to $315,000, what is the amount of the sales taxes owed to the taxing agency?

a. $300,000

b. $315,000

c. $15,750

d. $15,000

54. Assuming a FICA tax rate of 8% on the first $100,000 in wages, and a federal income tax rate of 20% on all wages, what would be an employee's net pay for the year if he earned $110,000 for the year?

a. $110,000

b. $79,200

c. $88,000

d. $80,000

55. If total liabilities decreased by $25,000 and owner’s equity increased by $5,000 during a period of time, then total assets must change by what amount and direction during that same period?

a. $20,000 decrease

b. $20,000 increase

c. $25,000 increase

d. $30,000 increase

56. The accounting equation for Rentavision Enterprises is as follows:

Assets Liabilities Owner’s Equity

$120,000 = $60,000 + $60,000

If Rentavison purchases office equipment on account for $12,000, the accounting equation will change to

Assets Liabilties Owner’s Equity

a. $120,000 = $60,000 + $60,000

b. $132,000 = $60,000 + $72,000

c. $132,000 = $66,000 + $66,000

d. $132,000 = $72,000 + $60,000

57. As of June 30, 2012, Chicago Company has assets of $100,000 and owner’s equity of $5,000. What are the liabilities for Chicago Company as of June 30, 2012?

a. $85,000

b. $90,000

c. $95,000

d. $100,000

58. The following totals for the month of June were taken from the payroll register of Ford Company.

Salaries $20,000

FICA taxes withheld 1,533

Income taxes withheld 4,400

Medical insurance deductions 800

Federal unemployment taxes 160

State unemployment taxes 1,000

The journal entry to record the monthly payroll on June 30 would include a

a. debit to Salaries Expense for $20,000.

b. credit to Salaries Payable for $20,000.

c. debit to Salaries Payable for $20,000.

d. debit to Salaries Expense for $13,267

59. A florist makes a large sale for $1,000 on November 30. The customer is sent a statement on December 5 and a check is received on December 10. The florist follows GAAP and applies the revenue recognition principle. When is the $1,000 considered to be earned?

a. December 5

b. December 10

c. November 30

d. December 1

60. If total liabilities increased by $4,000, then

a. assets must have decreased by $4,000.

b. owner's equity must have increased by $4,000.

c. assets must have increased by $4,000, or owner's equity must have decreased by $4,000.

d. assets and owner's equity each increased by $2,000.

61. Collection of a $500 Accounts Receivable

a. increases an asset $500; decreases an asset $500.

b. increases an asset $500; decreases a liability $500.

c. decreases a liability $500; increases owner's equity $500.

d. decreases an asset $500; decreases a liability $500.

62. Revenues are

a. the cost of assets consumed during the period.

b. gross increases in owner's equity resulting from business activities.

c. the cost of services used during the period.

d. actual or expected cash outflows.

63. If services are rendered for credit, then

a. assets will decrease.

b. liabilities will increase.

c. owner's equity will increase.

d. liabilities will decrease.

64. If expenses are paid in cash, then

a. assets will increase.

b. liabilities will decrease.

c. owner's equity will increase.

d. assets will decrease.

65. If an owner makes a withdrawal of cash from a proprietorship, then

a. there has been a violation of accounting principles.

b. owner's equity will increase.

c. owner's equity will decrease.

d. there will be a new liability showing the owner owes money to the business.

66. If supplies that have been purchased are used in the course of business, then

a. a liability will increase.

b. an asset will increase.

c. owner's equity will decrease.

d. owner's equity will increase.

67. As of December 31, 2012, Thurlow Company has assets of $35,000 and owner's equity of $20,000. What are the liabilities for Thurlow Company as of December 31, 2012?

a. $15,000

b. $10,000

c. $25,000

d. $20,000

68. Which of the following events is *not* a business transaction?

a. Investment of cash by the owner

b. Hired employees

c. Incurred utility expenses for the month

d. Earned revenue for services provided

69. Net income results when

a. Assets > Liabilities.

b. Revenues = Expenses.

c. Revenues > Expenses.

d. Revenues < Expenses.

70. Owner's capital at the end of the period is equal to

a. owner's capital at the beginning of the period plus net income minus liabilities.

b. owner's capital at the beginning of the period plus net income minus drawings.

c. net income.

d. assets plus liabilities.

71. A balance sheet shows

a. revenues, liabilities, and owner's equity.

b. expenses, drawings, and owner's equity.

c. revenues, expenses, and drawings.

d. assets, liabilities, and owner's equity.

Use the following information for questions 72–74.

Kari’s Computer Repair Shop started the year with total assets of $270,000 and total liabilities of $180,000. During the year, the business recorded $450,000 in computer repair revenues, $255,000 in expenses, and Kari withdrew $45,000.

72. Kari's Capital balance at the end of the year was

a. $240,000.

b. $225,000.

c. $285,000.

d. $195,000.

73. The net income reported by Kari's Computer Repair Shop for the year was

a. $150,000.

b. $195,000.

c. $90,000.

d. $405,000.

74. Kari's Capital balance changed by what amount from the beginning of the year to the end of the year?

a. $45,000

b. $195,000

c. $90,000

d. $150,000

75. All of the financial statements are for a period of time *except* the

a. income statement.

b. owner's equity statement.

c. balance sheet.

d. statement of cash flows.

76. The ending owner's equity amount is shown on

a. the balance sheet only.

b. the owner's equity statement only.

c. both the income statement and the owner's equity statement.

d. both the balance sheet and the owner's equity statement.

77. Tearose Company began the year with owner’s equity of $175,000. During the year, the company recorded revenues of $250,000, expenses of $190,000, and had owner drawings of $20,000. What was Tearose’s owner’s equity at the end of the year?

a. $255,000

b. $215,000

c. $405,000

d. $235,000

78. Lilly Kester began the Kester Company by investing $20,000 of cash in the business. The company recorded revenues of $185,000, expenses of $160,000, and had owner drawings of $10,000. What was Kester’s net income for the year?

a. $15,000

b. $35,000

c. $25,000

d. $45,000

79. Waring Company began the year with owner’s equity of $15,000. During the year, Waring received additional owner investments of $21,000, recorded expenses of $60,000, and had owner drawings of $4,000. If Waring’s ending owner’s equity was $46,000, what was the company’s revenue for the year?

a. $70,000

b. $74,000

c. $91,000

d. $95,000

Use the following information for questions 80-81.

Samson’s Service Shop started the year with total assets of $100,000 and total liabilities of $80,000. During the year, the business recorded $210,000 in revenues, $110,000 in expenses, and owner drawings of $20,000.

80. Owner’s equity at the end of the year was

a. $120,000.

b. $100,000.

c. $80,000.

d. $90,000.

81. The net income reported by Samson’s Service Shop for the year was

a. $80,000.

b. $100,000.

c. $60,000.

d. $190,000.

82. During the year 2009, Feliciano Company earned revenues of $45,000, had expenses of $25,000, purchased assets with a cost of $5,000 and had owner drawings of $3,000. Net income for the year is

a. $45,000.

b. $20,000.

c. $17,000.

d. $15,000.

83. At December 1, McLellan Enterprises reported owner’s equity of $35,000. During December, no additional investments were made and the company earned net income of $4,000. If owner’s equity at December 31 totals $32,000, what amount of owner drawings were made during the month?

a. $0

b. $1,000

c. $3,000

d. $7,000

84. At November 1, Robillard Enterprises reported owner’s equity of $35,000. During November, no additional investments were made and the company posted a net loss of $3,000. If owner’s equity at November 31 totals $32,000, what amount of owner drawings were made during the month?

a. $0

b. $1,000

c. $3,000

d. $7,000

Use the following information for questions 85–86.

Bolster Company compiled the following financial information as of December 31, 2011:

Revenues $140,000

Bolster, Capital (1/1/12) 70,000

Equipment 40,000

Expenses 125,000

Cash 35,000

Bolster, Drawings 10,000

Supplies 5,000

Accounts payable 20,000

Accounts receivable 15,000

85. Bolster’s assets on December 31, 2012 are

a. $235,000.

b. $170,000.

c. $80,000.

d $95,000.

86. Bolster’s owner’s equity on December 31, 2012 is

a. $70,000.

b. $60,000.

c. $75,000.

d. $85,000.

Use the following information for questions 87–89.

Rombough Consulting started the year with total assets of $20,000 and total liabilities of $5,000. During the year, the business recorded $16,000 in catering revenues and $8,000 in expenses. Rombough made an additional investment of $3,000 and withdrew cash of $5,000 during the year.

87. The owner’s equity at the end of the year was

a. $21,000.

b. $18,000.

c. $8,000.

d. $2,000.

88. The net income reported by Rombough Consulting for the year was

a. $16,000.

b. $11,000.

c. $8,000.

d. $3,000.

89. Owner’s equity for Rombough Consulting changed by what amount from the beginning of the year to the end of the year?

a. $15,000

b. $14,000

c. $6,000

d. $3,000

90. At October 1, Littleton Enterprises reported owner’s equity of $35,000. During October, the owner made additional investments of $2,000 and the company earned net income of $6,000. If owner’s equity at October 31 totals $40,000, what amount of owner drawings were made during the month?

a. $0

b. $3,000

c. $4,000

d. $5,000

91. At October 1, Spaulding Enterprises reported owner’s equity of $35,000. During October, the owner made additional investments of $5,000 and the company posted a net loss of $3,000. If owner’s equity at October 31 totals $35,000, what amount of owner drawings were made during the month?

a. $0

b. $2,000

c. $3,000

d. $5,000

92. Jefferson Inc. pays its rent of $120,000 annually on January 1. If the February 28 monthly adjusting entry for prepaid rent is omitted, which of the following will be true?

a. Failure to make the adjustment does not affect the February financial statements.

b. Expenses will be overstated by $10,000 and net income and owner’s equity will be understated by $10,000.

c. Assets will be overstated by $20,000 and net income and owner’s equity will be understated by $20,000.

d. Assets will be overstated by $10,000 and net income and owner’s equity will be overstated by $10,000.

93. The first part of the accounting process is

a. communicating.

b. identifying.

c. processing.

d. recording.

94. Keeping a systematic, chronological diary of events that are measured in dollars and cents is called

a. communicating.

b. identifying.

c. processing.

d. recording.

95. Auditing is

a. the examination of financial statements by a CPA in order to express an opinion on their fairness.

b. a part of accounting that involves only recording of economic events.

c. an area of accounting that involves such activities as cost accounting, budgeting, and accounting information systems.

d. conducted by the Securities and Exchange Commission to ensure that registered financial statements are presented fairly.

96. Internal users of accounting information include all of the following *except*

a. company officers.

b. investors.

c. marketing managers.

d. production supervisors.

97. The primary accounting standard-setting body in the United States is the

a. Financial Accounting Standards Board.

b. International Accounting Standards Board.

c. Internal Revenue Service.

d. Securities and Exchange Commission.

98. A proprietorship is a business

a. owned by one person.

b. owned by two or more persons.

c. organized as a separate legal entity under state corporation law.

d. owned by a governmental agency.

99. Carver’s Downtown Diner received a bill of $400 from the Emeril Advertising Agency. The owner, Dre Carver, is postponing payment of the bill until a later date. The effect on specific items in the basic accounting equation is

a. a decrease in Cash and an increase in Accounts Payable.

b. a decrease in Cash and an increase in D. Carver, Capital.

c. an increase in Accounts Payable and a decrease in D. Carver, Capital.

d. a decrease in Accounts Payable and an increase in D. Carver, Capital.

100. Lastra Company purchases $600 of equipment from Marlowe Inc. for cash. The effect on the components of the basic accounting equation of Lastra Company is

a. an increase in assets and liabilities.

b. a decrease in assets and liabilities.

c. no change in total assets.

d. an increase in assets and a decrease in liabilities.

ANSWER KEY

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