M.Com First Semester- MCQs on AMD

First semester M.Com (SDE), University of Calicut

Accounting for Managerial Decisions–MCQs with Answers

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1.Who coined the concept of management accounting?

a. Robert Anthony
b. James H Bliss
c. J. Batty
d. Michael Porter

2.The main role of management accounting is:

a. Decision making
b. Planning
c. Direction
d. Provision of information to management.

3.The term management accounting was first coined in:

a. 1960
b. 1930
c. 1950
d. 1910

4.The use of management accounting is:

a. Compulsory
b. Optional
c. Mandatory
d. Any of the above

5.Which of the following is not a predictive tool of management accounting?

a. Simulation
b. Balanced score card
c. Cash flow analysis
d. KPIs

6.Which of the following is not an analytical tool of management accounting?

a. Ratio analysis
b. Standard costing
c. Budgetary control
d. Cash flow analysis

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7.“Management Accounting is concerned with accounting information which is useful to management”-whose definition?

a. Robert Anthony
b. James H Bliss
c. J. Batty
d. Michael Porter

8.Which of the following is not included in the scope of management accounting?

a. Financial accounting
b. Cost accounting
c. Tax accounting
d. None of these.

9.Which of the following is not a feature of management accounting?

a. Accounting information
b. Future oriented
c. Management oriented
d. Compulsory accounting.

10.The process of quantifying the efficiency and effectiveness of past actions is called:

a. Simulation
b. Decision accounting
c. Revaluation accounting
d. Performance measurement.

11.Which of the following is/are the tools of financial performance measures?

a. ROI
b. EVA
c. Residual income
d. All of these.

12.Which of the following is not a tool for financial performance measure?

a. EVA
b. Balanced score card
c. Residual income
d. ROI

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13. “ NOPAT-(Capital Employed x WACC)”=?
   a. ROI
   b. EVA
   c. Residual income
   d. EBIT

14. Net profit before Tax-(average capital employed x Desired minimum rate of return) =?
   a. ROI
   b. EVA
   c. Residual income
   d. EBIT

15. Operating profit ratio X Capital turnover ratio=?
   a. ROI
   b. EVA
   c. Residual income
   d. EBIT

16. Return on Investment (ROI) was developed by:
   a. Michael Porter
   b. Du Pont Company
   c. Taichi Okno
   d. None of these

17. Which of the following is a tool of financial as well as non-financial performance measure?
   a. Economic Value Added
   b. Residual income
   c. NOPAT
   d. Balanced Score card

18. The term Balanced Score Card coined by:
   a. Jimmy Carter
   b. Art Schneiderman
   c. Taichi Okno
   d. Robert Anthony

19.---------- Integrates financial and non- financial performance measures.

a. Economic value added
b. WACC
c. Balanced Score card
d. SCBA

20.SCBA stands for----------

a. Strategic Control for Business Administration
b. Strategic Cost and Benefit Administration
c. Social Cost Benefit Analysis
d. Socially Controlled Benefit Analysis.

21.Which of the following is not a perspective of balanced score card?

a. Internal process
b. Customer
c. Financial perspective
d. Value chain

22.Customer retention and warranty claims are tools of performance measure in balance score card under------------- perspective.

a. Financial perspective
b. Internal process
c. Customer
d. Learning and growth.

23.Employees training and number of patents are tools of performance measure in balance score card under------------- perspective.

a. Financial perspective
b. Internal process
c. Customer
d. Learning and growth.

24.Defect rates and lead times are tools of performance measure in balance score card under------------- perspective.

a. Financial perspective
b. Internal process

c. Customer
d. Learning and growth.

25.Operating income and sales growth are tools of performance measure in balance score card under------------- perspective.

a. Financial perspective
b. Internal process
c. Customer
d. Learning and growth.

26.Zero based budgeting is also known as:

a. Scratch based budgeting
b. De nova budgeting
c. Priority based budgeting
d. All of these

27.Zero based budgeting was first applied by:

a. Abraham Lincon
b. Jimmy Carter
c. Peter A phyrr
d. Alex Ouchy

28.ZBB coined out by :

a. Art Schneiderman
b. Jimmy Carter
c. Peter A phyrr
d. Taichi Okno

29.---------- budgeting pay more attention on overhead costs.

a. ZBB
b. ABB
c. Performance budgeting
d. Traditional budgeting

30.--------- budgets are prepared after justifying the cost drivers.

a. ZBB
b. ABB

c. Flexible budget
d. Cost budget

31.The difference between actual sales and break even sales is:

a. Contribution
b. Profit volume rate
c. Margin of safety
d. Gross margin

32.Net Avoidable fixed cost divided by Contribution per unit is equal to:

a. PV ratio
b. Break Even point
c. Contribution
d. Shutdown point

33.Marginal cost does not include----------

a. Variable cost
b. Fixed cost
c. Variable Overhead
d. Direct expenses

34.In marginal costing, stock of finished goods valued at-----------

a. Fixed cost
b. Cost or market price whichever is less
c. Market price
d. Variable cost

35.At break Even Point--------- is equal to fixed cost.

a. Profit
b. Loss
c. Contribution
d. Sales

36.The BEP -------- when selling price is increased.

a. Increases
b. Decreases
c. Remain unchanged

d. Any of the above.

37.Under marginal costing product cost is equal to-----------

a. Prime cost
b. Prime cost + variable overhead
c. Cost of production
d. Cost of sales

38.An increase in the variable cost-----------

a. Increases PV ratio
b. Decreases PV ratio
c. Increases Profit
d. Increases contribution

39.Sales x PV ratio is equal to-----------

a. Profit
b. Contribution
c. BEP
d. Margin of Safety

40.Contribution / PV ratio is equal to------------

a. BEP
b. Sales
c. Fixed cost
d. Variable cost

41.Profit / PV ratio is equal to-------------

a. Net profit
b. Contribution
c. BEP
d. Margin of Safety

42.Sales price per unit Rs.10, Variable cost Rs.8 per unit and fixed cost is Rs.20,000, then BEP in units is----------

a. 10,000
b. 16,000
c. 2,000

d. 2,500

43.The difference between gross profit and gross margin is----------

a. Fixed cost
b. Variable cost
c. Net profit
d. Net loss

44.Actual sales is Rs.5,00,000 and BEP sales is 3,00,000, then margin of safety percentage is:

a. 20%
b. 40%
c. 33.33%
d. 25%

45.If sales is Rs.2,50,000 and PV ratio is 40%, contribution will be:

a. 80,000
b. 50,000
c. 1,00,000
d. 25,000

46.Margin of safety x Profit volume ratio is:

a. BEP
b. Angle of incidence
c. Margin of safety in units
d. Profit.

47.Contribution is also known as:

a. Share Capital
b. Gross profit
c. Gross margin
d. Margin of safety

48.-----------is formed as curve by the intersection of total cost and total revenue.

a. BEP
b. Angle of incidence
c. Margin of safety

d. Key factor

49. Variable cost of a product is Rs.10 and firm has an overall PV ratio @ 60%, what will be its selling price?
   a. Rs.60
   b. Rs.6
   c. Rs.25
   d. Rs.16

50. While making make or buy decision under marginal costing, external purchase price of the articles must be compared with:
   a. Its Fixed cost
   b. Its total cost
   c. Its variable cost
   d. Its prime cost.

51. Shut down cost is:
   a. Avoidable fixed cost
   b. Unavoidable fixed cost
   c. Avoidable Variable cost
   d. Unavoidable variable cost.

52. Profit volume ratio can be improved by:
   a. Reducing variable cost
   b. Reducing the selling price
   c. Increasing the fixed cost
   d. Increasing the key factor

53. Profit volume ratio cannot be calculated by using:
   a. Profit / volume of sales
   b. Profit / volume of costs
   c. Changes in profit / changes in sales
   d. Changes in profit / changes in contribution

54. Fixed cost Rs.50,000, Profit Rs.30,000, cost of goods sold Rs.170,000, what is PV ratio?
   a. 25%
   b. 50%

c. 20%
d. 40%

55.Cost of capital is the ---------- rate of return expected by the investors.

a. Maximum
b. Average
c. Minimum
d. Zero

56.In relation to cost of capital, k = r_0 +----------+-----------

a. p,d
b. b,f
c. e, p
d. Any of the above.

57.According to traditional approach cost of capital is effected by--------

a. Debt-equity mix
b. Dividend
c. EBIT
d. EAT

58.------------ is the opportunity cost of dividend foregone by the shareholders.

a. Cost of equity
b. Cost of retained earnings
c. Cost of debt
d. Cost of preference shares.

59.Which of the following is/ are the method of calculating cost of equity?

a. Dividend yield method
b. Earning yield method
c. Realized yield method
d. All of these.

60.------------- is the rate of return the firm requires from investment in order to increase the value of the firm in the market place

a. Net Present Value
b. Internal Rate of Return

c. Average Rate of Return
d. Cost of capital.

61.---------- is the weighted average cost of capital.

a. Specific cost
b. Marginal cost
c. Composite cost
d. Any of these.

62.The span of time within which the investment made for the project will be recovered by the net returns of the project is known as:

a. Period of return
b. Payback period
c. Span of return
d. None of the above

63.Projects with -------- are preferred

a. Lower payback period
b. Normal payback period
c. Higher payback period
d. Any of the above

64.----------- on capital is called 'Cost of capital'.

a. Lower expected return
b. Normally expected return
c. Higher expected return
d. None of the above

65.The values of the future net incomes discounted by the cost of capital are called:

a. Average capital cost
b. Discounted capital cost
c. Net capital cost
d. Net present values

66.Under Net present value criterion, a project is approved if

a. Its net present value is positive
b. The funds are unlimited

c. Both (A) and (B)
d. None of the above

67.The internal Rate of Return (IRR) criterion for project acceptance, under theoretically infinite funds is: accept all projects which have:

a. IRR equal to the cost of capital
b. IRR greater than the cost of capital
c. IRR less than the cost of capital
d. Both a&b above

68.Which of the following is non-discounting method in capital budgeting?

a. Net present value
b. Profitability index
c. Internal Rate of Return
d. Accounting Rate of return

69.The project is accepted:

a. If the profitability index is equal to one
b. If the profitability index is less than one
c. If the profitability index is greater than one
d. Both (b) and (c)

70.Where capital availability is unlimited and the projects are not mutually exclusive, for the same cost of capital, following criterion is used.

a. Net present value
b. Internal Rate of Return
c. Profitability Index
d. Any of the above

71.A project is accepted when:

a. Net present value is greater than zero
b. Internal Rate of Return will be greater than cost of capital
c. Profitability index will be greater than unity
d. Any of the above

72.With limited finance and a number of project proposals at hand, select that package of projects which has:

a. The maximum net present value
b. Internal rate of return is greater than cost of capital
c. Profitability index is greater than unity
d. Any of the above

73.A project may be regarded as high risk project when:

a. It has smaller variance of outcome but a high initial investment
b. It has larger variance of outcome and high initial investment
c. It has smaller variance of outcome and a low initial investment
d. It has larger variance of outcome and low initial investment

74.Following is (are) the method(s) for adjustment of risks.

a. Risk-adjusted Discounting Rate
b. Risk Equivalence Coefficient Method
c. Both (a) and (b)
d. None of the above

75.Profitability Index is also known as:

a. Sensitivity index
b. Benefit cost ratio
c. Profit volume Ratio
d. All of these

76.---------- is the point at which Net Present Value becomes zero;

a. Break Even point
b. Average Rate of return
c. Internal Rate of return
d. Profitability index

77.Which of the following is not a method of capital budgeting, under risk and uncertainty?

a. Probability assignment
b. Risk adjusted discount rate
c. Certainty equivalent
d. Discounted pay back

78.Under which method, three types of cash flows such as optimistic, pessimistic and most likely cash flows are estimated?

a. Probability assignment
b. Risk adjusted discount rate
c. Certainty equivalent
d. Sensitivity analysis

79.--------- is graphical representation of alternative courses of action and the possible outcomes and the risk associated with each action.
a. Pivot table
b. Sensitivity analysis
c. Decision tree
d. All of these.

80.Risk free cash flow /risky cash flow =------------.
a. Expected cash flow
b. Probable cash flow
c. Net terminal Value
d. CE Co-efficient

81.An investment appraisal approach which gives a precise measure of risk associated with a project is:
a. Probability assignment
b. Sensitivity analysis
c. Profitability index
d. Standard deviation.

82.----------- provides absolute measure of risk in a project.
a. Standard deviation
b. Sensitivity analysis
c. Profitability index
d. Probability assignment.

83.The higher the co-efficient of variation, higher is the-------- in the project
a. Profitability
b. Return
c. Risk
d. Capital

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84.------------ is a comprehensive view of all the possibilities associated with a proposed project.
   a. Co-efficient of variation
   b. Probability assignment
   c. Sensitivity analysis
   d. Decision tree.

85.Activity Based Costing is developed by:
   a. Kaplan & Cooper
   b. Ouchy
   c. Taichi Okno
   d. Moulin

86.--------- is a technique of costing which is based on the benefit received from indirect costs.
   a. Life Cycle costing
   b. Target costing
   c. Activity based costing
   d. Standard costing.

87.In Activity based costing, the cost of an activity in called:
   a. Cost driver
   b. Target cost
   c. Cost pool
   d. Cost object.

88.In activity based costing, ---------are the factors which influences the cost.
   a. Cost pool
   b. Cost centre
   c. Cost driver
   d. Cost object.

89.------------- is the technique of estimating permissible market driven cost.
   a. Life Cycle costing
   b. Target costing
   c. Activity based costing

d. Standard costing.

90.---------- Technique of costing considers all the cost to be incurred during the entire life of the project.

a. Life Cycle costing
b. Target costing
c. Activity based costing
d. Standard costing.

91.------------ is the difference between target selling price and desired profit margin.

a. Activity cost
b. Upstream cost
c. Downstream cost
d. Target cost

92.Under ------------ total cost are classified into upstream cost, manufacturing cost and downstream cost.

a. Life Cycle costing
b. Target costing
c. Activity based costing
d. Standard costing.

93.Traditional costing is also known as:

a. Full costing
b. Volume based costing
c. Proportion based costing
d. All of these.

94.------------ refers to the system of cost reduction based on a series of gradual and small improvements rather than drastic changes in the manufacturing process.

a. Throughput costing
b. Quality costing
c. Kaizen costing
d. Transaction costing

95.Which of the following is also known as transaction costing/accounting?.

a. Throughput costing

b. Quality costing
c. Kaizen costing
d. Activity based costing

96.Under 'throughput costing', only ---------- is treated as direct cost.

a. Direct material
b. Direct labour
c. Direct expense
d. Indirect cost

97.Which of the following Japanese concept means 'Change for better'?

a. Kan Ban
b. Kaizen
c. JIT
d. TQM

98.'Theory of Constraints' was developed by:

a. Robert S Kaplan
b. Robin Cooper
c. Goldratt and J.Cox
d. Waldron

99.Under life cycle costing, research and development cost, design cost etc., are considered as:

a. Activity cost
b. Upstream cost
c. Downstream cost
d. Target cost

100.-------------- is a practice of identifying, studying and building upon the best practices of organizational role models.

a. Core competency
b. Bench marking
c. Spying
d. Conglomerating

101.Which of the following is not a component of Quality costing?

a. Cost of failure
b. Cost of quality maintenance
c. Appraisal cost
d. None of these

102.Which of the following is/ are the primary activities under Porter's Value chain?
a. Inbound logistics
b. Procurement
c. Marketing and selling
d. All of these.

103.Which of the following is/are considered as supportive activities under Porter's Value Chain?
a. Infrastructure
b. HRM
c. Procurement
d. All of these.

104.Cost of new debentures incorporates:
a. Floatation cost
b. No floatation cost
c. Only a part of floatation cost
d. None of these.

105.----------- Method of capital budgeting also known as 'trial and error' method.
a. ARR
b. NPV
c. BCR
d. IRR

106.The process of selecting a combination of investment proposals for the purpose of effectively utilizing firm's limited fund is known as:
a. Capital budgeting
b. Project screening
c. Capital rationing
d. Capital expending

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107.Which of the following is not statistical technique of capital budgeting?

a. Sensitivity analysis method
b. Co-efficient of variation method
c. Probability assignment method
d. Certainty equivalent method

108.The philosophy of "Just in Time" developed by:

a. Robert S Kaplan
b. Michael Porter
c. R.Cooper
d. Taichi Okno

109.---------- System advocates 'Zero Inventory System'.

a. TQM
b. JIT
c. VED system
d. Flexible manufacturing system.

110.Which of the following is/are not discounting techniques of capital budgeting?

a. IRR
b. Benefit Cost Ratio
c. Discounted Payback
d. Average rate of return

111.Which of the following is not a benefit of implementing JIT?

a. Cost reduction
b. Variability increase
c. Work in process reduction
d. Quality improvement.

112.Kan ban is associated with all of the following except:

a. Signaling when it is time for next batch
b. Reducing set up time
c. Reducing batch size
d. Increasing material handling

113. The word " Kanban" means

a. Low inventory
b. Employee empowerment
c. Card
d. Continuous improvement.

114.which one of the following is not a requirement of JIT system

a. quality deliveries on time
b. low set up time
c. employee empowerment
d. Strong job specialization.

115. "Fish bone diagram is also known as:

a. Cause and effect diagram
b. Poke-yoke diagram
c. Kaizen diagram
d. Taguchi diagram

116.………………is the practice of charging all costs, both variable and fixed, to operations, processes, or products.

a. Marginal costing
b. Absorption costing
c. Differential costing
d. None of thes

117.In absorption costing, managerial decision making is based upon …………..

a. Profit
b. Contribution
c. Costs
d. None of these

118.Given sales = Rs.1,50,000, Fixed costs = Rs.30,000, Profit =Rs. 40,000.The variable cost is Rs…………

a. 110000
b. 80000

c. 120000
d. 10000

119.The Profit/Volume ratio or marginal ratio expresses the relation of ………… to sales.

a. Profit
b. Marginal cost
c. Contribution
d. None of these

120.Which of the following measures helps to increase the P/V Ratio?

a. increasing the selling price per unit
b. reducing the variable or marginal cost
c. changing the sales mixture
d. all of these

121.Given sales = 1,00,000, Profit = 10,000 , variable cost = 70%.The sales required to earn a profit of Rs.40000 is------------

a. 1,40,000
b. 14,00,000
c. 20,00,000
d. 2,00,000

122.Marginal cost is the ……….cost of producing an additional unit of output

a. variable
b. fixed
c. semi variable
d. all of these

123.Gross margin is the another name of-----

a. Contribution

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b. Net Profit
c. Gross Sales
d. none of these

124. Which of the following shows the shows the degree of profitability?
a. Angle of contribution
b. Angle of incidence
c. Margin of safety
d. Both b and c above

125.At Breakeven point contribution will be equal to----------
a. Variable cost
b. Fixed price
c. Profit
d. None of these

126.The ratio of profit(gross) to Volume of sales called------------
a. GP Ratio
b. NP Ratio
c. PV Ratio
d. OP ratio

127.Marginal cost is the aggregate of prime cost and ----------------
a. Fixed overheads
b. Variable overheads
c. Contribution
d. Work cost

128.When fixed cost is deducted from contribution, the balance will be--------
a. Variable cost
b. Gross profit

c. Total cost
d. sales

129.When sales are Rs.30000 and P/V ratio is 20% then contribution will be--------

a. 2000
b. 4000
c. 6000
d. 8000

130.When fixed costs are Rs.4000 and Gross margin ratio is 25%, then breakeven point will be--------

a. 40000
b. 20000
c. 16000
d. 10000

131.When Profit is Rs.5000 and P/v ratio is 20%, Margin of safety is---------

a. 10000
b. 25000
c. 30000
d. 50000

132.Fixed costs Rs.6000, Profit required Rs.4000 and P/v ratio is 50% , then sales required will be---------

a. 6000
b. 4000
c. 10000
d. 20000

133.Variable cost ratio is 60% Sales Rs.20000 and fixed cost Rs.5000, then profit will be ……..

a. 15000
b. 12000
c. 3000
d. 10000

134.Responsibility Accounting is also called---------- Accounting

a. Profitability
b. Management
c. Authority
d. None of these

135.In responsibility accounting the organization is divided into different ---------centers

a. Responsibility
b. Cost
c. Profit
d. None of these

136..A cost centre is a segment of the organization where the manager is responsible for -----------

a. Costs
b. Inputs
c. a or b
d. None of these

137. Both costs and revenues are measured in------- centers

a. Cost
b. Profit
c. Revenue
d. All of these

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138. In Activity based Costing, a factor which causes cost is usually called as.

a. Cost driver
b. Governing factor
c. Key factor
d. Limiting factor

139. Cost drivers can be classified in two such as :

a. Activity cost driver and Resource Cost driver
b. Expense driver and Activity cost driver
c. Resource cost driver and Transaction cost driver
d. None of these

140. A centre where the manager is responsible for sales is ----------

a. Cost centre
b. Revenue centre
c. Investment centre
d. Sales Centre

141. The performance of investment centre is based on----------

a. Cost of the centre
b. Profit of the centre
c. Profit and investment of the centre
d. Revenue of the centre

142.Responsibility accounting is used for----------

a. cost control
b. planning
c. decision making
d. pricing

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143. Profit – Capital charges=------------
   a. ROI
   b. Residual Income
   c. NPV
   d. Operating profit

144. Capital rationing due to internal factors is known as:
   a. Hard capital rationing
   b. Soft capital rationing
   c. Mild capital rationing
   d. Insider rationing.

145.Capital rationing due to external factors is known as:
   a. Hard capital rationing
   b. Soft capital rationing
   c. Mild capital rationing
   d. Insider rationing.

146. In ------------- Costing, actual cost of production is directly charged to units produced and there is no concept of predetermined standard cost.
   a. Activity based costing
   b. Target costing
   c. Back flush costing
   d. All of these.

147. Which of the following is/are not method of transfer pricing?
   a. Total cost method
   b. Marginal cost method
   c. Market price method
   d. Skimming price method

148. Which of the following is/are method of transfer pricing?
   a. Negotiated price method
   b. Cost plus pricing method
   c. Market price method

d. All of these.

149. The Concept of 'Transfer Pricing' is applied for transactions in:

a. Export of goods
b. Import of goods
c. Mergers and Acquisition
d. Inter-unit transfer of goods

150. Variable cost per unit is Rs.20 and over all PV ratio is 20%, then price of the product will be-----------

a. 40
b. 24
c. 25
d. 30

151. The term "Six Sigma" related to the management of:

a. Labour cost
b. Storage cost
c. Defectives
d. None of the above

152.Pareto charts are used to:

a. Identify inspection point
b. Organize errors and problems
c. Guide the quality training
d. Outline the production schedule.

153. Key factor is also called as:

a. Restricting factors
b. Governing factors
c. Limiting factor
d. All of these.

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154. Where key factor is present, from alternative best project must be selected on the basis of:
   a. PV Ratio
   b. Contribution per Unit
   c. BEP
   d. Contribution per key factor

155. There will be two BEP in the case of :
   a. Analytical BE chart
   b. Profit graph
   c. Curvilinear BE chart
   d. Contribution BE chart

156. Payback period of a project can be called as----------- of that project.
   a. Contribution
   b. ROI
   c. BEP
   d. Residual income.

157. Average rate of return is also known as Accounting rate of return since it considers:
   a. Cash inflows
   b. Cash outflow
   c. Profit after tax
   d. All of these

158. ------------- is preventive action but ----------- is corrective action.
   a. Standard cost, Actual Cost
   b. Budgeting, standard costing
   c. Cost control, cost reduction
   d. All the above.

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159. The purpose of ------------- is to attain a real and permanent declain in cost.
   a. Cost control
   b. Budgeting
   c. Decremented costing
   d. Cost reduction.

160. --------------- is superior to cost control.
   a. Differential costing
   b. Budgeting
   c. Standard costing
   d. Cost reduction.

Answers

Q.No	Answer	Q.No	Answer	Q.No	Answer	Q.No	Answer
1	b	41	d	81	d	121	d
2	d	42	a	82	d	122	a
3	c	43	a	83	c	123	a
4	b	44	b	84	d	124	b
5	c	45	c	85	a	125	b
6	d	46	d	86	c	126	a
7	a	47	c	87	c	127	b
8	d	48	b	88	c	128	b
9	d	49	c	89	b	129	c
10	d	50	c	90	a	130	c
11	d	51	b	91	d	131	b
12	b	52	a	92	a	132	d
13	b	53	b	93	d	133	c
14	c	54	d	94	c	134	a
15	a	55	c	95	d	135	a
16	b	56	b	96	a	136	c
17	d	57	a	97	b	137	b
18	b	58	b	98	c	138	a

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19	c	59	d	99	b	139	a
20	c	60	d	100	b	140	b
21	d	61	c	101	d	141	c
22	c	62	b	102	a	142	a
23	d	63	a	103	d	143	b
24	b	64	d	104	a	144	b
25	a	65	d	105	d	145	a
26	d	66	a	106	c	146	c
27	b	67	b	107	d	147	d
28	c	68	d	108	d	148	d
29	b	69	c	109	b	149	d
30	b	70	d	110	d	150	c
31	c	71	d	111	b	151	c
32	d	72	a	112	d	152	d
33	b	73	a	113	c	153	d
34	d	74	c	114	d	154	d
35	c	75	b	115	a	155	c
36	b	76	c	116	b	156	c
37	b	77	d	117	a	157	c
38	b	78	d	118	b	158	c
39	b	79	c	119	c	159	d
40	b	80	d	120	d	160	d