

**CHAPTER NO 1**

**INTRODUCTION TO COST & MANAGEMENT ACCOUNTING**

**THEORY MCQs**

1. Which of these is not an objective of Cost Accounting ?
  - (a) Ascertainment of cost
  - (b) Determination of selling price
  - (c) Cost control and cost reduction
  - (d) Assisting shareholders in decision making
2. A profit centre is a centre .....
  - (I) Where the manager has the responsibility of generating and maximising profits
  - (II) Which is concerned with earning an adequate return on investment
  - (a) (I) only
  - (b) (II) only
  - (c) Both (I) & (II)
  - (d) Neither (I) nor (II)
3. Responsibility centre can be categorized into: .....
  - (a) Cost centres only
  - (b) Profit centres only
  - (c) Investments centres only
  - (d) Cost centres, profit centres and investment centres
4. Cost Unit is defined as : .....
  - (a) Unit of quantity of product, service or time in relation to which costs may be ascertained or expressed
  - (b) Allocation, person an item of equipment or a group of these for which costs may be ascertained and used for cost control
  - (c) Centres having the responsibility of generating and maximizing profits
  - (d) Centres concerned with earning an adequate return on investment
5. Fixed cost is a cost :.....
  - (a) Which changes in total in proportion to changes in output
  - (b) Which is partly fixed and partly variable in relation to output
  - (c) Which do not change in total during a given period despite changes in output
  - (d) Which remains same for each unit of output
6. Uncontrollable costs are the costs which .....be influenced by the action of a specified member of an undertaking
  - (a) Cannot
  - (b) Can
  - (c) May or may not
  - (d) Must
7. Element/s of Cost of a product are : .....
  - (a) Material only
  - (b) Labour only
  - (c) Expenses only
  - (d) Material, Labour & Expenses
8. Abnormal cost is the cost :.....
  - (a) Cost normally incurred at a given level of output
  - (b) Cost not normally incurred at a given level of output
  - (c) Cost which is charged to customer
  - (d) Cost which is included in the cost of the product
9. Conversion cost includes cost of converting .....into .....
  - (a) Raw material, WIP
  - (b) Raw material, Finished goods
  - (c) WIP, Finished goods
  - (d) Finished goods, Saleable goods
10. Sunk costs are .....
  - (a) Relevant for decision making
  - (b) Not relevant for decision making
  - (c) Cost to be incurred in future
  - (d) Future costs
11. Describe the method of costing to be applied in case of Nursing Home:.....
  - (a) Operating Costing
  - (b) Process Costing
  - (c) Contract Costing
  - (d) Job Costing

12. Describe the cost unit applicable to the Bicycle industry:.....
- (a) Per part of bicycle
  - (b) Per bicycle
  - (c) Per tone
  - (d) Per day
13. Cost accounting .....
- (a) Deals with historic data
  - (b) Has futuristic in approach
  - (c) Both (a) & (b)
  - (d) Neither (a) nor (b)
14. Which of the following is feature of job costing?
- (a) Single order
  - (b) Single contract
  - (c) Every job is cost unit itself
  - (d) All of the above
15. .... may be defined as the technique of presenting cost data wherein variable costs and fixed costs are shown separately for managerial decision-making.
- (a) Direct Costing
  - (b) Absorption Costing
  - (c) Marginal Costing
  - (d) Variable Analysis
16. In which of the following cost accounting has do not have any role ?
- (a) Price fixation
  - (b) Inventory control
  - (c) Service sector
  - (d) Price earning
17. .... is form of specific order costing which applies where work is undertaken as per customer's specific requirement.
- (a) Batch costing
  - (b) Operation costing
  - (c) Job costing
  - (d) Composite costing
18. Maintenance department in a factory is a .....
- (a) Profit Centre
  - (b) Investment Centre
  - (c) Cost Driver
  - (d) Service Centre
19. Process Costing is generally adopted by .....
- (a) Chemical industries
  - (b) Oil refineries
  - (c) Soap manufacturing
  - (d) All of the above
20. Costs of direct material, direct labour and direct expenses can be directly allocated or identified with a particular cost centres or a cost unit are the examples of .....
- (a) Common Costs
  - (b) Indirect Cost
  - (c) Differential Costs
  - (d) Traceable Costs
21. .... method of costing is used in large scale contract, as in case of building construction.
- (a) Composite costing
  - (b) Multiple Costing
  - (c) Operation Costing
  - (d) Contract Costing
22. Indirect costs are also known as .....
- (a) Common Costs
  - (b) Traceable Costs
  - (c) Implicit Costs
  - (d) Sunk Costs
23. .... is a specialized system of job costing applied to long-term contracts.
- (a) Composite Costing
  - (b) Batch Costing
  - (c) Direct Costing
  - (d) Contract Costing
24. .... is the name given to the technique whereby standard costs are predetermined and subsequently compared with the recorded actual costs.
- (a) Direct Costing
  - (b) Absorption Costing
  - (c) Marginal Costing
  - (d) Variable Analysis
25. .... represents the resources that have been sacrificed to attain a particular objective.

- (a) Expense
  - (b) Cost
  - (c) Assets
  - (d) Liability
26. Indirect costs are ..... to cost centres or cost units.
- (a) Allocated
  - (b) Apportioned
  - (c) Aggregated
  - (d) Allowed
27. Standard costing is not suitable.....
- (a) Where the manufacturing method involves production of standardized goods of repetitive nature
  - (b) Manufacturing organization producing different types of products
  - (c) Organizations engaged in service sector
  - (d) All of the above
28. .... method of costing is used when it is desired to ascertain the cost of carrying out an operation in a department.
- (a) Operating Costing
  - (b) Operation Costing
  - (c) Composite Costing
  - (d) Process Costing
29. Which of the following is not objective of cost accounting?
- (a) To arrive at the cost of production of every unit, job, operation, process.
  - (b) To provide information to enable management to make short-term decisions.
  - (c) To present true & fair view of overall results of the transactions, and events.
  - (d) None of the above
30. A company presently does not utilize its available capacity. In case of full capacity utilization, the cost per unit shall .....
- (a) Increase
  - (b) Decrease
  - (c) Remain constant
  - (d) None of the above
31. Service costing is also known as .....
- (a) Operation Costing
  - (b) Operating Costing
  - (c) Direct Costing
  - (d) Uniform Costing
32. One of the most important technique in cost planning is: .....
- (a) Direct Cost
  - (b) Budget
  - (c) Cost Sheet
  - (d) Marginal Costing
33. CIMA, London defines ..... as, "the establishment of budgets, standard costs and actual costs of operations, processes, activities or products; and the analysis of variances, profitability or the social use of funds"
- (a) Management Accounting
  - (b) Standard costing
  - (c) Budgetary Control
  - (d) Cost Accounting
34. The variable cost per unit is:.....
- (a) Variable in nature
  - (b) Fixed in nature
  - (c) Semi-variable in nature
  - (d) None of the above
35. Which of the following difficulty is not faced at the time installation of costing system in any organization ?
- (a) Lack of support from top management
  - (b) Resistance from the existing staff
  - (c) Keen competition in overseas market
  - (d) All of the above
36. The total cost for producing 10 items is Rs. 15 and that for producing 15 items is Rs. 20. What is the fixed cost ?
- (a) Rs. 10
  - (b) Rs. 15
  - (c) Rs. 5
  - (d) None of the above
37. Cost accounting .....
- (a) Present true & fair view of overall results of the transactions, and events.
  - (b) Uses monetary information only

- (c) Both (a) & (b)  
 (d) Neither (a) nor (b)
38. The main purpose of cost accounting is to :  
 .....  
 (a) Maximize profits  
 (b) Help in inventory valuation  
 (c) Provide information to management for decision making  
 (d) Aid in the fixation of selling price
39. Direct costing technique can be applied.....  
 (a) Stock valuation  
 (b) Determining whether to mke or buy the product  
 (c) Close down decisions-like closing down of a department or shop  
 (d) All of the above
40. The CIMA, London, defines a ..... as, “a unit of product or service in relation to which costs are ascertained.”  
 (a) Cost Unit  
 (b) Cost Object  
 (c) Profit Centre  
 (d) Cost Centre
41. The cost accountant is intimately connected with the.....  
 (a) Production  
 (b) Marketing  
 (c) Finance  
 (d) All of the above
42. The term..... is defined as the amount at any given volume of output by which aggregate costs are changed if the volume of output is increased or decreased by one unit.  
 (a) Differential Cost  
 (b) Marginal Cost  
 (c) Relevant Cost  
 (d) Incremental Cost
43. Which of the following cannot be treated as are direct beneficiary of cost accounting?  
 (a) Management  
 (b) Debtors  
 (c) Employees  
 (d) Shareholders
44. Pre-determined costs may be either.....  
 (a) Standard cost  
 (b) Estimated cost  
 (c) Standard cost or estimated cost  
 (d) Estimated cost but not a standard cost
45. Who may by order direct cost audit of a company, if in its opinion it is necessary to do so ?  
 (a) The Ministry of Corporate Affairs  
 (b) The Parliament  
 (c) The Central Government  
 (d) All of the above
46. Which of the following statement is false ?  
 (a) The use of the term cost without qualification is not misleading.  
 (b) Fixed Costs are also called ‘traceable costs’  
 (c) Marginal cost is a predetermined calculation of how much costs should be under specified working conditions.  
 (d) All the above
47. Which of the following is not method of costing ?  
 (a) Uniform Costing  
 (b) Operating Costing  
 (c) Operation Costing  
 (d) Contract Costing
48. If financial records can yield all the necessary costing information, it is not necessary to have a separate costing department.  
 (a) False  
 (b) True  
 (c) Partly correct  
 (d) Partly incorrect
49. A..... is a planned cost for a unit of product of service rendered.  
 (a) Standard Cost  
 (b) Marginal Cost  
 (c) Opportunity Cost  
 (d) Historical Cost
50. .... is defined as, “the techniques and process of ascertaining costs”.

- (a) Cost Accounting  
 (b) Management Accounting  
 (c) Costing  
 (d) Cost Ascertainment
51. Historical cost is the actual cost, determined  
 .....  
 (a) In advance  
 (b) After the event  
 (c) Estimated basis  
 (d) By applying common sense
52. A power house in a factory is a .....  
 (a) Service Centre  
 (b) Production Centre  
 (c) Profit Centre  
 (d) Impersonal Cost Centre
53. The management accounting data is derived  
 from the .....  
 (a) Cost accounting  
 (b) Financial accounting  
 (c) Cost & Financial accounting  
 (d) Financial management
54. .... are those cost, which can be identified  
 easily and indisputably with a unit of operation  
 or costing unit or cost centre.  
 (a) Traceable Costs  
 (b) Common Costs  
 (c) Indirect Costs  
 (d) Historical Cost
55. Service costing is used by.....  
 (a) Power generation  
 (b) Hospitals  
 (c) Transport companies  
 (d) All of the above
56. If costs are classified "By behavior", then which  
 of the following is the correct classification?  
 (a) Fixed Cost, Variable Cost & Semi-Variable  
 Cost  
 (b) Historical Cost, Pre-Determined Cost,  
 Standard Cost, Estimated Cost  
 (c) Production Cost, Administration Cost, Selling  
 Cost, Distribution Cost, Research &  
 Development Cost  
 (d) Material, Labour, Overheads
57. Which of the following report is not generated  
 by cost accounting ?  
 (a) Consumption of material statements  
 (b) Labour utilization statements  
 (c) Earnings per share  
 (d) Cost sheets
58. Costs indirect material, indirect labour and  
 indirect expenses in aggregate constitute the  
 .....  
 (a) Overhead Costs  
 (b) Historical Costs  
 (c) Pre-determined Costs  
 (d) Estimated Costs
59. .... is a pre-determined cost based on past  
 performance adjusted to anticipated changes.  
 (a) Pre-determined Costs  
 (b) Estimated Costs  
 (c) Differential Cost  
 (d) Historical Costs
60. Which of the following is purpose of cost  
 accounting?  
 (1) It is more attached with reporting the results  
 and position of business.  
 (2) It aims at classifying and summarizing in  
 significant manner and in terms of money,  
 transaction and events, which are, in part at  
 least, of a monetary in nature and  
 interpreting the result thereof.  
 (a) (2) only  
 (b) Both (1) & (2)  
 (c) (1) only  
 (d) neither (1) nor (2)
61. Increase in total variable cost is due to : .....  
 (a) Increase in fixed cost  
 (b) Increase in sales  
 (c) Increase in production  
 (d) All of the above

62. Indirect costs \_\_\_\_\_ to cost units or cost centres and have to be absorbed or recovered into cost units are termed as indirect costs.
- (a) Cannot be directly allocated  
 (b) Cannot be directly apportioned  
 (c) Both (a) & (b)  
 (d) Either (a) or (b)
63. CIMA, London defines..... as, “the establishment of budgets, standard costs and actual costs of operations, processes, costs and actual costs of operations, processes, activities or products: and the analysis of variances, profitability or the social use of funds”
- (a) Management Accounting  
 (b) Financial Accounting  
 (c) Cost Accounting  
 (d) Financial Management
64. .... is the aggregate cost related to a cost unit, which consists of a group of similar articles which maintain its identity throughout one or more stages of production.
65. Which of the following statements is false ?
- (a) In most of the cases cost accounting system is installed on grounds of its benefits.  
 (b) Costing helps in making estimates  
 (c) Costing helps in determining and enhancing efficiency.  
 (d) The existing financial accounting staff may not resist to the costing system.
66. Interest paid on own capital not involving any cash outflow is example of \_\_\_\_\_
- (a) Product Cost  
 (b) Opportunity Cost  
 (c) Imputed Cost  
 (d) Explicit Cost
67. An example of fixed cost is :.....
- (a) Direct material cost  
 (b) Works manager’s salary  
 (c) Depreciation of machinery  
 (d) Chargeable expenses
68. ....is the name given to a common system of costing followed by number of firms in the same industries.
- (a) Common costing  
 (b) Absorption Costing  
 (c) Direct Costing  
 (d) Uniform Costing
69. Differential costs are also known as .....
- (a) Incremental Cost  
 (b) Opportunity Cost  
 (c) Period Cost  
 (d) Controllable Cost
70. The cost audit order can be given by the Central Government only respect of Class of Companies which is required to maintain books of account under the provision of ..... of the Companies Act, 2013.
- (a) Section 148  
 (b) Section 138  
 (c) Section 209(1)(d)  
 (d) Section 128
71. “Rent paid for the factory building which is temporarily closed” is example of .....
- (a) Imputed cost  
 (b) Sunk cost  
 (c) Shut down cost  
 (d) Temporary cost
72. Cost accounting system can be installed without management accounting.
- (a) False  
 (b) True  
 (c) Partly incorrect  
 (d) None of the above
73. ....is the cost of selecting one course of action and the loosing of the opportunities to carry out other course of action.
- (a) Replacement Cost  
 (b) Hypothetical Cost

- (c) Explicit Cost
  - (d) Opportunity Cost
74. If costs are classified “by time”, then which of the following is the correct classification?
- (a) Marginal Cost, Differential cost, Opportunity Cost, Replacement Cost, Relevant Cost, Imputed Cost, Sunk Cost, Normal Cost, Abnormal Cost, Avoidable Cost, Unavoidable Cost etc.
  - (b) Historical Cost, Pre-Determined Cost, Standard Cost, Estimated Cost
  - (c) Production Cost, Administration Cost, Selling Cost, Distribution Cost, Research & Development Cost.
  - (d) Material, Labour, Overheads
75. Cost of goods produced includes:.....
- (a) Production cost and finished goods inventory
  - (b) Production cost and work-in-progress
  - (c) Production cost, work-in-progress and finished goods inventory
  - (d) None of the above

- (B) Average variable cost per unit
  - (C) Total fixed cost
  - (D) Total variable cost
4. **Dec 2014** : Which of the following is generally used as cost unit of brick works –
- (A) 1,000 bricks
  - (B) 100 bricks
  - (C) 10 bricks
  - (D) 1 brick
5. **Dec 2014** : Relevant costs are -
- (A) Future costs
  - (B) Standard costs
  - (C) Controllable costs
  - (D) Historical costs
6. **Dec 2014** : Which of the following is not considered as a function of management accounting ?
- (A) Financial planning
  - (B) Decision making
  - (C) Reporting
  - (D) Cost computation
7. **Dec 2014**: The cost of Selecting one course of action and forgoing the other is known as –
- (A) Sunk cost
  - (B) Differential cost
  - (C) Opportunity cost
  - (D) Joint cost
8. **Dec 2014** : Expenditure on labour and materials that cannot be economically identified with a specific saleable cost unit is known as –
- (A) Prime cost
  - (B) Overheads
  - (C) Direct cost
  - (D) Abnormal loss
9. **Dec 2014** : For a manufacturing company, which of the following is an example of period cost rather than a product cost –
- (A) Depreciation on factory equipment
  - (B) Commission to salesman
  - (C) Wages of machine operator
  - (D) Insurance on factory equipment

**PAST EXAMINATION MCQs**

1. **Dec 2014** : The term used for ‘process of ascertaining the cost’ is known as –
  - (A) Cost
  - (B) Costing
  - (C) Cost accounting
  - (D) Cost accountancy
2. **Dec 2014** : Which element of total cost is common in prime cost and conversion cost –
  - (A) Variable overheads
  - (B) Fixed overheads
  - (C) Direct materials
  - (D) Direct labour
3. **Dec 2014** : The cost that increases as the volume of activity decreases within the relevant range, is known as –
  - (A) Average cost per unit



- 10. Dec 2014 :** Which of the following is known as full costing –
- (A) Variable costing
  - (B) Differential costing
  - (C) Marginal costing
  - (D) Absorption costing
- 11. Dec 2014 :** Which of the following is not true? Fixed costs remain fixed –
- (A) Over a short period
  - (B) Over a long period and within a relevant range
  - (C) Over a short period and within a relevant range
  - (D) Over a long period
- 12. Dec 2014 :** According to Section 2 (13) of the Companies Act, 2013 'books of account' does not require maintenance of which of the following records –
- (A) All sums of money received and expended by a company and matters in relation to which the receipts and expenditure take place
  - (B) All sales and purchases of goods and services by the company
  - (C) The assets and liabilities of the company
  - (D) Cash flow statements
- 13. June 2015 :** Which of the following is generally used as cost unit in cement industry –
- (a) Per tone
  - (b) Per kilolitre
  - (c) Per kilogram
  - (d) Per gallon
- 14. June 2015 :** The objectives of CAS- 1 is –
- (A) Collection, allocation, Apportionment and absorption of overheads
  - (B) Determination of capacity
  - (C) Preparation of cost statement
  - (D) Determination of average/ equalized transportation cost
- 15. June 2015 :** Which of the following is not an objective of management accounting –
- (A) Formulation of plans and policy
  - (B) Assisting in decision making
  - (C) Preparation of financial statements
  - (D) Interpretation of financial documents
- 16. June 2015 :** The establishment of budgets, standard costs and actual costs of operations processes, activities or products and the analysis of variances, profitability or the social use of funds is known as –
- (A) Costing
  - (B) Cost Accounting
  - (C) Cost Accountancy
  - (D) Financial Accounting
- 17. June 2015 :** Costs which are constant for a given level of output and then increase by a fixed amount at a higher level of output are called –
- (A) Step costs
  - (B) Differential costs
  - (C) Committed costs
  - (D) Opportunity costs
- 18. June 2015 :** Interest on internally generated funds is an example of –
- (A) Differential cost
  - (B) Joint cost
  - (C) Common cost
  - (D) Imputed cost
- 19. June 2015 :** Cost unit applicable to bicycle industry is –
- (A) Per part of bicycle
  - (B) Per bicycle
  - (C) Per thousand bicycle
  - (D) Per daqy
- 20. June 2015 :** Sunk costs are –
- (A) Opportunity costs
  - (B) Costs to be incurred in future
  - (C) Not relevant for decision making
  - (D) Controllable costs
- 21. June 2015 :** Fixed cost is a cost –
- (A) Which remains fixed in total during a given period despite changes in output
  - (B) Which remains fixed in total during a given period despite changes in output
  - (C) Which is partly fixed and partly variable in relation to the output



(D) Which changes in total in proportion to the changes in output

**22. June 2015 :** Which of the following is the social purpose of cost audit –

- (A) Detection and correction of abnormal losses
- (B) Detection of errors and frauds
- (C) Determination of inventory valuation
- (D) Pinpointing areas of inefficiency and mismanagement for the benefit of shareholders and consumers

**23. June 2015:** Which section of the Companies Act, 2013 deals with audit of cost accounting records –

- (a) Section 158
- (b) Section 148
- (c) Section 168
- (d) Section 139

**24. June 2015 :** Which of the following is an objective to be achieved through Cost Accounting Standards –

- (A) To assist cost accountants in preparation of uniform cost statements
- (B) To provide better guidelines on standard cost accounting practices
- (C) To help Indian industry and the Government towards better cost management
- (D) All of the above

**25. June 2015 :** Rent, rates and insurance of factory and office are examples of –

- (A) Direct expenses
- (B) Indirect expenses
- (C) Notional expenses
- (D) Miscellaneous expenses

**26. Dec 2015 :** The functions of a cost auditor involve –

- (A) Examining the inventory records
- (B) Capacity utilization
- (C) Proper utilization of labour
- (D) All of the above

**27. Dec 2015 :** Management accounting is basically concerned with –

- (A) The problem of choice

- (B) Causative relationship
- (C) Recording of transaction
- (D) Both (A) and (B) above

**28. Dec 2015 :** Cost accounting is –

- (A) Nothing more than a detailed analysis of expenditure
- (B) An instrument of management control
- (C) Useful only in such organization which has profit as the aim
- (D) Not needed if prices are beyond the control of the firm.

**29. Dec 2015 :** Conversion cost is the summation of –

- (A) Direct material and direct wages
- (B) Direct wages and office overheads
- (C) Direct wages, direct charges and works overheads
- (D) None of the above

**30. Dec 2015:** A cost centre which is engaged in production activity by conversion of raw material into finished product is called –

- (A) Production cost centre
- (B) Impersonal cost centre
- (C) Process cost centre
- (D) Production unit

**31. Dec 2015 :** a business unit is known to be a profit centre –

- (A) If its operations or departments are not directly involved in revenue generating activities, but instead focus on elements of cost control
- (B) If its managements is evaluated not only on revenues and expenses, but also on assets investments
- (C) If its management is compensated based on the level of profitability
- (D) If its management is held accountable for both revenues and expenses and has the authority to make decision regarding its products, markets and source of supply

**32. Dec 2015 :**

Statements –I :

The activities or operations of every cost centre should be homogeneous so as to ensure uniform basis of charging expenses within the centre.

Statement – II :

The activities or operation of each cost centre must be well defined and clearly identifiable.

Select the correct answer from the following –

- (A) Both statements are correct
- (B) Both statements are incorrect
- (C) Statements- I is correct, Statements –II is incorrect
- (D) Statements- I is incorrect, but Statement – II is correct

**33. Dec 2015 :** Match the following :

| List- I                  | List – II   |
|--------------------------|---|
| P. Cost control purposes | 1. _____ is a predetermined cost                            |
| Q. Standard cost         | 2. Responsibility accounting fixes responsibility for _____ |
| R. Integrates            | 3. Cost accounting guides future _____                      |
| S. Production policies   | 4. Budgeting system _____ key managerial functions          |

Select the correct answer from the options given below –

|  | P | Q | R | S |
|--|---|---|---|---|
|  | 4 | 3 | 2 | 1 |
|  | 2 | 1 | 4 | 3 |
|  | 2 | 3 | 4 | 1 |
|  | 3 | 2 | 4 | 1 |

**INTRODUCTION TO COST & MANAGEMENT ACCOUNTING**

**THEORY MCQs**

**Answer key**

|     |     |     |     |     |     |     |     |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 1.  | (d) | 2.  | (a) | 3.  | (d) | 4.  | (a) | 5.  | (c) | 6.  | (a) | 7.  | (d) |
| 8.  | (b) | 9.  | (b) | 10. | (b) | 11. | (a) | 12. | (b) | 13. | (c) | 14. | (d) |
| 15. | (c) | 16. | (d) | 17. | (c) | 18. | (d) | 19. | (d) | 20. | (d) | 21. | (d) |
| 22. | (a) | 23. | (d) | 24. | (d) | 25. | (b) | 26. | (b) | 27. | (c) | 28. | (b) |
| 29. | (c) | 30. | (b) | 31. | (b) | 32. | (d) | 33. | (d) | 34. | (b) | 35. | (c) |
| 36. | (c) | 37. | (d) | 38. | (d) | 39. | (d) | 40. | (a) | 41. | (d) | 42. | (b) |
| 43. | (d) | 44. | (c) | 45. | (c) | 46. | (d) | 47. | (a) | 48. | (b) | 49. | (a) |
| 50. | (c) | 51. | (b) | 52. | (a) | 53. | (c) | 54. | (a) | 55. | (d) | 56. | (a) |
| 57. | (c) | 58. | (a) | 59. | (b) | 60. | (d) | 61. | (c) | 62. | (a) | 63. | (c) |
| 64. | (b) | 65. | (d) | 66. | (c) | 67. | (b) | 68. | (d) | 69. | (a) | 70. | (a) |
| 71. | (c) | 72. | (b) | 73. | (d) | 74. | (b) | 75. | (b) |     |     |     |     |

**PAST EXAMINATION MCQs**

**ANSWERS TO PAST EXAMINATION MCQs :**

|     |     |     |     |     |     |     |     |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 1.  | (B) | 2.  | (D) | 3.  | (A) | 4.  | (A) | 5.  | (A) | 6.  | (B) | 7.  | (C) |
| 8.  | (D) | 9.  | (D) | 10. | (D) | 11. | (D) | 12. | (D) | 13. | (A) | 14. | (C) |
| 15. | (C) | 16. | (B) | 17. | (A) | 18. | (D) | 19. | (B) | 20. | (C) | 21. | (B) |
| 22. | (D) | 23. | (B) | 24. | (D) | 25. | (B) | 26. | (D) | 27. | (D) | 28. | (B) |
| 29. | (C) | 30. | (A) | 31. | (D) | 32. | (A) | 33. | (B) |     |     |     |     |