



H.O. : 6, Vidya Sagar Lane, Behind Apex Mall, Indrapuri, Lal Kothi. Tonk Road, Jaipur.
Tel No.: 0141-3215161, Mobile No.: 93514-68666 Email Id: vsijaipur@yahoo.com Website:

www.vsijaipur.com

Sample Paper

Instruction:

1. Use HB Pencil to fill ovals for correct answer.
2. Each question carry one mark.
3. Negative marking .25 marks
4. No negative marking for unattempted questions.

Maximum Marks: 100

Time : 2 Hours

Date :

-
01. Ascertainment of financial position by:
- | | |
|-------------------|-----------------------|
| (a) Journal | (b) Ledger |
| (c) Balance sheet | (d) Profit & Loss a/c |
02. Double entry book keeping has been developed in:
- | | |
|------------------------------|------------------------------|
| (a) 15 th century | (b) 16 th century |
| (c) 19 th century | (d) 20 th century |
03. Which of the following does not follow dual Aspect?
- | |
|--|
| (a) Increase in one asset, decrease in other |
| (b) Increase in both asset and liability |
| (c) Decrease in one asset, decrease in other |
| (d) Increase in one asset & Capital |
04. The accounting equation is based on :
- | | |
|-------------------|----------------------|
| (a) Dual aspect | (b) Business Entity |
| (c) Going concern | (d) All of the above |
05. Under which concept owner is treated as a creditor in business:
- | | |
|---------------------|-----------------|
| (a) periodicity | (b) Materiality |
| (c) Business Entity | (d) Consistency |
06. Ram starts business with cash Rs. 90,000 and then buys goods from Shyam on credit for Rs. 23,000. The accounting equation based on assets = Capital + Liabilities will be:
- | | |
|----------------------------------|--------------------------------|
| (a) $1,13,000 = 90,000 + 23,000$ | (b) $1,13,000 = 1,13,000 + 0$ |
| (c) $90,000 = 67,000 + 23,000$ | (d) $67,000 = 90,000 - 23,000$ |
07. Which of the following is not a transaction?
- | |
|---|
| (a) Goods are purchased on cash basis for Rs.1,000. |
| (b) Salaries paid for the month of May, 2006. |
| (c) Land is purchased for Rs.10 lacs. |
| (d) An employee dismissed from the job |
08. Credit balances in the ledger will be:
- | | |
|------------------------------|----------------------------|
| (a) A revenue or an asset | (b) An expense or an asset |
| (c) A revenue or a liability | (d) None of the three |

09. "Debit the receiver and credit the Giver" is the golden rule for which type of account?
 (a) Real A/c (b) Personal A/c
 (c) Nominal A/c (d) None of these
10. Outstanding salary account is:
 (a) Real account (b) Personal account
 (c) Nominal account (d) None of the above
11. Proprietor's account is _____ Account:
 (a) Real (b) Nominal
 (c) Personal (d) None of these
12. Drawings are deducted from _____
 (a) Sales (b) Purchases.
 (c) Expenses. (d) Capital
13. Capital of business is Rs. 75,000 and liability is Rs. 25,000 then total assets of business will be :
 (a) Rs. 1,00,000 (b) Rs. 15,000
 (c) Rs. 75,000 (d) Rs. 50,000
14. In ledger there are _____ columns:
 (a) 4 (b) 6
 (c) 8 (d) 10
15. In case of debit balance, the words _____ are written on the debit side:
 (a) To balance b/d. (b) To balance c/d.
 (c) By balance b/d. (d) By balance c/d.
16. The concept that "an accountant shouldn't anticipate profit, but must provide for all losses" is known as:
 (a) conservatism concept (b) consistency concept
 (c) materiality concept (d) realization concept
17. After the preparation of ledgers, the next step is the preparation of:
 (a) Trading account (b) Trial balance
 (c) Profit and loss account (d) None of the above
18. The trial balance checks:
 (a) Valuation of closing stock
 (b) valuation of assets
 (c) valuation of liabilities
 (d) Arithmetical accuracy of books of accounts.

19. The accountant of the firm M/s ABC is unable to tally the following trial balance.

S. No.	Account heads	Debit (Rs.)	Credit (Rs.)
1	Sales		15,000
2	Purchases	10,000	
3	Miscellaneous expenses	2,500	
4	Salaries		2,500
	Total	12,500	17,500

The above difference in trial balance is due to:

- (a) wrong placing of sales account
 (b) wrong placing of salaries account
 (c) wrong placing of miscellaneous expenses account
 (d) Wrong placing of all accounts

- 20. The adjustments to be made for prepaid expenses is :**
- (a) Add Prepaid expenses to respective expenses and show it as an asset
 - (b) Deduct prepaid expenses from respective expenses and show it as an asset
 - (c) Add prepaid expenses to respective expenses and show it as a liability
 - (d) Deduct prepaid expenses from respective expenses and show it as a liability
- 21. Goods sold for cash Rs. 10,000, plus 10% sales tax. Sales a/c will be credited by:**
- (a) Rs. 11,000.
 - (b) Rs. 10,000.
 - (c) Rs. 9,000
 - (d) None of the above
- 22. Calls in advance are shown under which head of the Balance Sheet?**
- (a) Addition to Share Capital
 - (b) Separately under Head Share Capital
 - (c) Current Liability
 - (d) Fixed Liability
- 23. If the debit and credit aspects of a transaction are recorded in the cash Book, it is a:**
- (a) Contra entry
 - (b) Simple entry
 - (c) Double entry
 - (d) Single entry
- 24. Material costing Rs.700 in the erection of the machinery and the wages paid for it amounting to Rs. 400 should be debited to:**
- (a) Material account
 - (b) Wages account
 - (c) Purchases account
 - (d) Machinery account
- 25. When shares are forfeited ,the share capital account is debited with _____and the share forfeiture account is credited with_____:**
- (a) Paid-up capital of share forfeited; Called up capital of share forfeited
 - (b) Called up capital of share forfeited; Calls in arrear of shares forfeited
 - (c) Called up capital of share forfeited ; Amount received on shares forfeited
 - (d) Calls in arrears of share forfeited ; Amount received on share forfeited
- 26. Heavy amount spent on advertisement is _____:**
- (a) Capital expenditure
 - (b) Revenue expenditure
 - (c) Deferred revenue expenditure
 - (d) None of the above
- 27. What would be treatment when plant & machinery is sold for Rs. 1,40,000 whose cost is Rs. 1,00,000 and WDV is Rs. 40,000:**
- (a) Revenue receipt of Rs. 1,00,000
 - (b) Capital receipt of Rs. 1,00,000
 - (c) Capital profit of Rs. 40,000 and revenue profit of Rs. 60,000
 - (d) Capital receipt of Rs. 40,000 and revenue receipt of Rs. 60,000
- 28. Sales - Gross Profit =**
- (a) Cost of Goods Sold
 - (b) Purchases
 - (c) Opening Stock
 - (d) None of these
- 29. Carriage inwards is debited to:**
- (a) Trading account.
 - (b) Profit and loss account
 - (c) Profit and loss appropriation account
 - (d) Balance sheet
- 30. Mohan paid Rs. 500 towards a debt of Rs. 2,500, which was written off as bad debt in the previous year. Mohan's account will be credited with:**
- (a) Rs. 2,500
 - (b) Rs. 2,000
 - (c) Rs. 500
 - (d) None of the three

- 31. _____ Reserve is not shown in Balance Sheet:**
- | | |
|-------------|-----------------------|
| (a) General | (b) Capital |
| (c) Secret | (d) None of the three |
- 32. Salary Rs. 2000 payable to clerk is credited to _____**
- | | |
|--------------------|-----------------------|
| (a) Salary account | (b) Cash account |
| (c) Clerks Account | (d) None of the above |
- 33. Closing stock appearing in the trial balance is shown in:**
- | | |
|-----------------------------|------------------------|
| (a) Profit and Loss Account | (b) Balance Sheet only |
| (c) Trading Account only | (d) Both (b) and (c) |
- 34. Opening Debtors Rs.10,200**
- | | |
|--|-------------------|
| Cash Received from debtors during the year (as per cash book) | Rs. 30,400 |
| Returns Inwards | Rs. 2,700 |
| Bad debts | Rs. 1,200 |
| Debtors at the end | Rs. 13,800 |
| Cash Sales (As per cash book) | Rs. 28,400 |
| Total Sales will be | |
| (a) Rs. 66,300 | (b) Rs. 66,000 |
| (c) Rs. 65,000 | (d) Rs. 66,500 |
- 35. The Rule 'Debit all expenses & losses and Credit all incomes & gains' relates to:**
- | | |
|----------------------|-------------------|
| (a) Personal Account | (b) Real account |
| (c) Nominal account | (d) none of these |
- 36. Which of the following is a fixed asset?**
- | | |
|-----------|--------------|
| (a) Cash | (b) Building |
| (c) Stock | (d) Debtors |
- 37. Capital is the difference between:**
- | | |
|----------------------------|----------------------------------|
| (a) Income and expenses | (b) Sales and Cost of goods sold |
| (c) Assets and liabilities | (d) None of the above |
- 38. The manager of a firm is entitled to a commission of 10% on net profit after charging his commission. If the net profit of the firm before charging his commission is Rs. 4,40,000, the amount of manager's commission will be:**
- | | |
|----------------|----------------|
| (a) Rs. 44,000 | (b) Rs. 40,000 |
| (c) Rs. 37,000 | (d) Rs. 33,000 |
- 39. In the absence of any agreement, the partners are entitled to interest on the loan advanced to the firm at the rate of:**
- | | |
|--------|--------|
| (a) 5% | (b) 7% |
| (c) 6% | (d) 8% |
- 40. Personal accounts relate to:**
- | | |
|---|---|
| (a) Machinery account, cash account, rent account | (b) Expenses, losses, gains, revenue etc. |
| (c) Person, debtors or creditors | (d) assets of firm but not debt |

41. X and Y are partners sharing profit and losses in the ratio of 2:1. On 1st January, 2009, Z is admitted with 1/4th share in profits with guaranteed amount of Rs.25,000. The profits for the year ended 31st December, 2009 amounting to Rs.76,000. The share of Y in the profits should be:
- (a) Rs.19,000 (b) Rs.38,000
(c) Rs.17,000 (d) None of the above.
42. A company on non-receipt of First Call money of Rs.2 per share and Final Call money of Rs.3 per share from Rahul, debited Call-in-Arrears account by Rs. 2,000 and Rs.3,000 respectively. After due notice 1,000 shares of Rs.10 each were forfeited from Rahul. The amount to be credited to First Call Account at the time of entry for forfeiture will be:
- (a) Rs.2,000. (b) Rs.3,000.
(c) Nil. (d) Rs.10,000
43. A, B and C are equal partners. D is admitted to the firm for one-fourth share. D brings Rs. 20,000 capital and Rs. 5,000 being half of the premium for goodwill. The value of goodwill of the firm is:
- (a) Rs. 10,000 (b) Rs. 40,000
(c) Rs. 20,000. (d) None of the above.
44. Ravi and Suraj are partners having the profit sharing 3:2 in a firm. They admitted Tarun in partnership and new profit sharing ratio of Ravi, Suraj and Tarun was decided at 2:2:1 respectively. Tarun brings in Rs. 30,000 as goodwill. What would be the share of Ravi in goodwill?
- (a) Rs. 30,000 (b) Rs. 18000
(c) Rs. 6000 (d) None of the above
45. If the incoming partner brings any additional amount in cash other than his capital contributions then it is termed as _____:
- (a) Capital. (b) Reserves.
(c) Profits. (d) Premium for goodwill.
46. Profit or loss on revaluation is shared among the partners in _____ ratio:
- (a) Old Profit Sharing. (b) New Profit Sharing.
(c) Capital. (d) Equal.
47. X and Y are partners sharing profits equally. Z was admitted for 1/7th share. Calculate New Profit Sharing Ratio:
- (a) 2:3:1 (b) 3:3:1
(c) 6:5:2 (d) 1:1:1
48. Unless given otherwise, the ratio of sacrifice is the same as _____:
- (a) New profit sharing ratio. (b) Equal ratio
(c) Old profit sharing ratio. (d) None of the above.
49. Mr. Rajiv was the holder of 200 shares of Rs.10 each in RPG Ltd. upon which Rs.5 per share had been called up but he had paid only Rs.2.5 per share thereon. The company forfeited his shares and afterwards sold them to Satbir, credited as Rs.5 per share paid for Rs.900. The amount to be transferred to capital reserve is:
- (a) Rs.300 (b) Rs.500
(c) Rs.400 (d) None of the above.
50. The value of furniture on 1st April 2008 is Rs. 80,000. Furniture purchased during the year was Rs. 40,000. During the year some furniture was sold at Rs. 15,000 and a loss of Rs. 5,000 occurred. The value of furniture on 31st March 2009 was Rs. 70,000. Depreciation charged for the year 2008-09 will be:-
- (a) Rs. 50,000 (b) Rs. 20,000
(c) Rs. 30,000 (d) Rs. 40,000

51. **Public Companies should have a minimum paid-up capital of:**
 (a) Rs. 5 lakhs (b) Rs. 10 lakhs
 (c) Rs. 15 lakhs (d) Rs. 50 lakhs
52. **The part of share capital which can be called up only on the winding up of a company is called:**
 (a) Authorized Capital (b) Called up Capital
 (c) Capital Reserve (d) Reserve Capital
53. **The amount received over and above the par value is credited to which account?**
 (a) Share Capital Account (b) Calls- in advance Account
 (c) Securities Premium Account (d) Share Forfeiture Account
54. **Maximum amount that can be collected as premium as a percentage of face value =?**
 (a) 20% (b) 30%
 (c) 40% (d) Unlimited
55. **A suspense account facilitates the preparation of _____ even when the _____ has not tallied.**
 (a) Ledgers; Trial balance. (b) Financial statements; Trial Balance.
 (c) Trial balance; Financial statements. (d) Journal; Trial balance.
56. **A Ltd. makes an issue of 10,000 Equity shares of Rs. 100 each payable as follows:**
On application and allotment Rs. 50
On First Call Rs. 25
On Second & Final Call Rs. 25
Members holding 400 shares did not pay the second call and the shares are duly forfeited, 300 of which are reissued on fully paid at Rs. 80 per share. Amount transferred to Capital reserve will be _____:
 (a) Rs. 16,500 (b) Rs. 16,000
 (c) Rs. 15,000 (d) None of the above
57. **Mr. Bajaj who was the holder of 200 Equity shares of Rs. 100 each of Canny Ltd., on which only Rs. 75 per share has been called up, couldn't pay his dues on allotment and first call each at Rs. 25 per share. The director forfeited the above shares and reissued 150 of such shares to Mr. Birla at Rs. 65 per share paid up as Rs. 75 per share. The amount to be transferred to capital reserve account will be**
 (a) Rs. 1,500 (b) Rs. 2,250
 (c) Rs. 2,750 (d) Rs. 3,250
58. **J Ltd. reissued 2,000 shares of Rs. 10 each, which were forfeited by crediting share forfeiture account by Rs. 3,000. These shares were reissued at Rs. 9 Per share. The amount transferred to Capital Reserve will be:**
 (a) Rs. 3,000 (b) Rs. 2,000
 (c) Rs. 1,000 (d) NIL
59. **G Ltd. acquired assets worth Rs.75,000 from H Ltd. by issue of shares of Rs.10 at a premium of Rs. 5. The number of shares to be issued by G Ltd. to settle the purchase consideration will be:**
 (a) 6,000 shares (b) 7,500 shares
 (c) 9,375 shares (d) 5,000 shares
60. **Shiva Ltd. issued 20,000 shares of Rs. 10 each at a discount of 10%. Payments were to be made as on application Rs. 3; on Allotment Rs. 4 and on first and final Call Rs. 2. Applications were received for 18,000 shares and all were accepted. All money duly received. Balance Sheet total will be _____**
 (a) Rs. 2,00,000 (b) Rs. 1,62,000
 (c) Rs. 1,90,000 (d) Rs. 1,80,000

- 61. Financial statements only consider:**
- (a) Assets expressed in monetary terms.
 - (b) Liabilities expressed in monetary terms.
 - (c) Assets expressed in non-monetary terms.
 - (d) Assets and liabilities expressed in monetary terms
- 62. On 31st December, 2009 Ashok Ltd. purchased a machine from Mohan Ltd., for Rs. 1,75,000. This is:**
- (a) A transaction
 - (b) An event
 - (c) None of these
 - (d) A transaction as well as an event
- 63. The determination of expenses for an accounting period is based on the principle of:**
- (a) Objectivity.
 - (b) Materiality.
 - (c) Matching.
 - (d) Periodicity.
- 64. If a machinery is purchased for Rs. 1,00,000, the asset would be recorded in the books at Rs. 1,00,000 even if its market value at that time happens to be Rs. 1,40,000. In case a year after, the market value of this asset comes down to Rs. 90,000, it will ordinarily continue to be shown at Rs 1,00,000 and not at Rs. 90,000 due to:**
- (a) Realization concept.
 - (b) Present value concept.
 - (c) Replacement concept.
 - (d) Cost concept.
- 65. Bhagat Ltd. depreciate machinery by written down value method year after year due to:**
- (a) Consistency
 - (b) Comparability
 - (c) Convenience
 - (d) All of the above
- 66. The accounting policies once adopted are not changed unless there is an urgent need for such change is based on:**
- (a) Money measurement concept
 - (b) Accrual concept
 - (c) Consistency
 - (d) Conservation
- 67. A businessman purchased goods for Rs. 25,00,000 and sold 80% of such goods during the accounting year ended 31st March, 2011. The market value of the remaining goods was Rs. 4,00,000. He valued the closing stock at cost. He violated the concept of:**
- (a) Money measurement
 - (b) Conservatism
 - (c) Cost
 - (d) Periodicity
- 68. Decrease in the amount of Creditors result in:**
- (a) Decrease in Cash
 - (b) Increase in Liability
 - (c) Increase in Cash
 - (d) None of the three
- 69. All of the following are limitations of accounting standards except?**
- (a) The choice between different alternative accounting treatments is difficult.
 - (b) The may be trend towards rigidity
 - (c) Accounting standards cannot override the statute.
 - (d) All of the above
- 70. M/s Omega Brothers, which was registered in the year 2000, has been following LIFO method for valuation of shares. In the current year it changed its method from LIFO to FIFO Method in the year 2005. The auditor raised objection to this change in the method of valuation of investments. The objection of the auditor is justified because**
- (a) Change in the method should be done only with the consent of the auditor
 - (b) Method can be changed only from FIFO to LIFO and not vice versa

- (c) Change in the method should be done only if it is required by some statute and change would result in appropriate presentation of financial statement
- (d) Method cannot be changed under any circumstances.

71. Change in accounting estimate means:

- (a) Differences arising between certain parameters estimated earlier and re-estimated during the current period.
- (b) Differences arising between certain parameters estimated earlier and actual results achieved during the current period.
- (c) Differences arising between certain parameters re-estimated during the current period and actual results achieved during the current period.
- (d) Both (a) and (b).

72. Ram Started business with cash Rs.50,000

Purchased goods from Mohan on credit Rs.20,000

Sold goods to Shyam costing Rs.3,000 for cash Rs.3,600

The accounting equation on the basis of these transactions will be:

- (a) Assets Rs.70,600 = Liabilities Rs.3,600+Owner's equity Rs.67,000
- (b) Assets Rs.70,600 = Liabilities Rs.50,600+Owner's equity Rs.20,000
- (c) Assets Rs.70,600= Liabilities Rs.20,000+Owner's equity Rs.50,600.
- (d) None of the three.

73. Commission received in advance account has a:

- (a) Credit balance
- (b) Debit balance
- (c) Negative balance
- (d) None of the above

74. Patents Accounts are:

- (a) Secured Loan Account
- (b) Nominal Account
- (c) Real Account
- (d) Debtors Account

75. Rs. 5,000 received from Ram on 1.01.2009 for the old furniture sold to him on 01.06.2008 which of the following entry should be passed for recording the transaction in the books of accounts?

- (a) Cash A/c Dr. 5,000
To Furniture A/c 5,000
- (b) Cash A/c Dr. 5,000
To Suspense A/c 5,000
- (c) Cash A/c Dr. 5,000
To Bad debts recovery 5,000
- (d) Cash A/c Dr. 5,000
To Ram A/c 5,000

76. Drawings are deducted from _____:

- (a) Sales
- (b) Purchases.
- (c) Expenses.
- (d) Capital

77. Journal and ledger records transactions in :

- (a) A chronological order and analytical order respectively
- (b) An analytical order and chronological order respectively
- (c) A chronological order only
- (d) An analytical order only

78. Which of the following will not affect the agreement of Trial Balance:

- (a) An amount of purchase of Rs. 10,000 recorded in Cr. A/c as Rs. 1,000
- (b) Customer account debited with the amount of cash received
- (c) An Entry of debit Rs. 1,000 was credit twice the amount.

- (d) An Entry posted twice in the ledger
79. After preparing the trial balance the accountant finds that the total of the debit side is short by Rs. 1,000. This difference will be _____:
- Credited to suspense account.
 - Debited to suspense account.
 - Adjusted to any of the debit balance account
 - Adjusted to any of the credit balance account.
80. The weekly or monthly total of the purchase book is:
- Posted to the debit of the purchase A/c
 - Posted to the credit of the purchase A/c
 - Posted to the credit of the bill payable A/c
 - None of the above
81. Going 40 m to the south of his house, Ramdev turns left and goes another 10 m. Then turning to the North, he goes 20 m and then starts walking to his house. In which direction is he walking now?
- North-West
 - North-East
 - South-East
 - South-West
82. Four kids P, Q, R and S are up on the ladder. P is further up the ladder than Q. Q is between P and R. If S is further up than P. Who is the third from the bottom?
- Q
 - R
 - P
 - S
83. In a row at a bus stop, 'A' is 7th from the left and 'B' is 9th from the right. They both interchange their positions. Now A becomes 11th from the left. How many people are there in the row?
- 10
 - 20
 - 19
 - 18
84. Six friends A, B, C, D, E and F are sitting in a circle. C is to the left of D. F is between A and E and E is between F and D. Who is to the left of F.
- A
 - C
 - D
 - E
85. 1, 2, 3, 14, 5, 34, 7, ?, ?
- 68, 7
 - 63, 9
 - 60, 11
 - 62, 9
86. 3, 8, 18, 35, ?, 98:
- 61
 - 71
 - 41
 - 51
87. If H = 8 and HAT = 29, find how much BOX = ?
- 46
 - 43
 - 42
 - 41
88. If HEROISM is coded as SVILRHN, then how will ALP be coded as ?
- LTV
 - ZSX
 - SGD
 - ZOK
89. Mohan travelled westward 5 kms., turned left and travelled 3 kms., turned right and travelled 9 kms. Then he travelled north 3 kms. How far he is from the starting point?
- 5 kms.
 - 3 kms.
 - 6 kms
 - 14 kms.

90. One evening, Raja started to walk toward the Sun. After walking a while, he turned to his right and again to his right. After walking a while, he again turned right. In which direction is he facing?
- (a) South (b) East
(c) West (d) North
91. If Ram's house is located to the south of Krishna's house and Govinda's house is to the east of Krishna's house, in what direction is Ram's house situated with respect to Govinda's house?
- (a) North-East (b) North -West
(c) South-East (d) South -West
92. If X stands on his head with his face towards south, to which direction will his left hand point?
- (a) East (b) West
(c) North (d) South
93. A is father of C and D is son of B. E is brother of A. If C is sister of D how is B related to A?
- (a) Wife (b) Sister
(c) Brother (d) Brother-in-Law
94. A and B are sisters. A is mother of D. B has a daughter C who is married to F. G is the husband of A. How is C related to D?
- (a) Cousin (b) Niece
(c) Aunt (d) Sister-in-Law
95. Pointing to a lady in a photograph. Meera said. "Her father's only son's wife is my mother-in-law "How is Meera's husband related to that lady in the photo?
- (a) Nephew (b) Uncle
(c) Son (d) Father
96. There are 2 Film stars. One is the father of the other's son. What is the relationship of the two with each other?
- (a) Grandfather and Grandson (b) Grandfather and son
(c) Husband and wife (d) Father and Son
97. **Statements:**
Some food are sweet.
Some food are sour.
Conclusion:
I. All food are either sweet or sour.
II. Some sweets sour.
- (a) Only Conclusion I follows
(b) Only Conclusion II follows
(c) Both Conclusion I and II follows
(d) Neither Conclusion I nor II follows
98. **Statements:**
Some birds are clouds.
Horse is a bird.
Conclusion:
I. Some clouds are birds.
II. Horse is not a cloud.
- (a) Only Conclusion I follows
(b) Only Conclusion II follows
(c) Either Conclusion I or II follows

(d) Neither Conclusion I nor II follows

99. **Statements:**

All Americans are English-speaking.

No Eskimos are English-speaking.

Conclusion:

I. No Eskimos are Americans.

II. No English - Speakers are Eskimos.

(a) Only I follows

(c) Only II follows

(b) Neither I nor II follows

(d) Both I and II follows

100. **Statements:**

Anand is an artist

Artists are beautiful

Conclusion:

I. All beautiful persons are artists.

II. Anand is beautiful

III. Anand is not beautiful.

IV Beautiful persons are not artists.

(a) Only Conclusion I & III follows

(c) Only Conclusion IV follows

(b) Only Conclusion II follows

(d) All Conclusion follow