

TEACHERS RECRUITMENT BOARD, CHENNAI – 6

WRITTEN COMPETITIVE EXAMINATION FOR

JUNIOR POST GRADUATE ASSISTANTS (2003-2004) – P-11 – B Series

Time Allowed : 3 Hours

COMMERCE

Total Marks : 150

1. A loan repayable in a longer period with lesser rate of interest is named as
A) Clean loan B) Soft loan
C) Secured loan D) Term loan
2. When goods are taken by the proprietor at cost price for his own use the account to be credited is
A) Drawings account B) Bank account
C) Sales account D) Purchase account
3. Which one of the following salesman is not to contact consumers directly?
A) Missionary salesman B) Service salesman
C) Speciality salesman D) Retailer's salesman
4. Government securities and other first class papers are
A) Corporate securities B) Gilt-edged securities
C) Collateral securities D) None of these
5. Five students appear in a class test. There are three prizes for the first three places. In how many ways can the prizes be distributed?
A) 15 ways B) 30 ways
C) 60 ways D) 90 ways
6. If the borrower fails to pay, the creditor will take possession of the movable goods which is called
A) Pledge B) Mortgage
C) Hypothecation D) Assignment
7. Appointments of auditors are made by management in
A) Internal audit B) Statutory audit
C) Complete audit D) Periodical audit
8. When fixed cost is Rs.8,000, profit earned Rs.2,000 and Break-even sales are Rs.40,000, what is actual sale?
A) Rs.10,000 B) Rs.42,000
C) Rs.48,000 D) Rs.50,000
9. The scheme of SDR accepted by IMF and World Bank came into force in the year
A) 1960 B) 1970 C) 1980 D) 1990
10. Rebate will be allowed by us on bill when it is
A) renewed B) discounted
C) retired D) dishonoured
11. The lessor bears the risk of obsolescence and incidental risks is called as
A) Financial lease B) Operating lease
C) Cross border lease D) Conveyance type lease
12. While evaluating the capital investment proposals, the time value of money is considered in the case of
A) Pay back method
B) Discounted cash flow method
C) Accounting rate of return method
D) None of these
13. Examination of accounts and records done for specific purpose is called as
A) Auditing B) Investigation
C) Examination D) None of these
14. When sales are Rs.2 lakhs, fixed cost Rs.30,000 and P/V ratio 40%, the amount of net profit will be
A) Rs.50,000 B) Rs.80,000
C) Rs.30,000 D) Rs.12,000
15. Off-shore banking becomes much more easy by
A) Unit Banking B) Branch Banking
C) e-Banking D) none of these
16. Interest on securities held as stock-in-trade of an assessee's business should be included in his total income as
A) income from business B) interest on securities
C) income from other sources D) none of these
17. The difference between sales and variable cost is
A) Margin of safety B) Break-even point
C) Contribution D) Marginal cost
18. Verification of the authority and authenticity of a transaction as recorded in the books of account is known as
A) Confirmation B) Vouching
C) Testing D) Examination
19. The excess of actual sales over break-even sales is termed as
A) Contribution B) Margin of safety
C) Fixed cost D) Variable cost
20. Prepaid expenses are the expenses which actually relate to
A) current financial year B) next financial year
C) previous financial year D) none of these
21. If the net profit is Rs.25,000 after writing off preliminary expenses of Rs.5,000 then the funds from operation will be
A) Rs.25,000 B) Rs.30,000
C) Rs.20,000 D) Rs.5,000

- 22. Unabsorbed depreciation can be carried forward for set off**
 A) for a period of 4 years only
 B) for a period of 8 years only
 C) for a period of 10 years only
 D) for an unlimited number of years
- 23. Sales budget is a**
 A) Master budget B) Functional budget
 C) Expenditure budget D) None of these
- 24. Perquisites and allowances paid to government employees posted abroad are**
 A) fully taxable
 B) fully exempted
 C) taxable upto 10% of employee's salary
 D) taxable upto 20% of employee's salary
- 25. When fixed cost is Rs.24,000 and P/V ratio is 50%, the break-even point will be**
 A) Rs.36,000 B) Rs.48,000
 C) Rs.72,000 D) Rs.24,000
- 26. Bonus shares received by a dealer of shares is**
 A) Capital Receipt B) Revenue Receipt
 C) Exempted Income D) None of these
- 27. Which one of the following is most important for finding the long term solvency of a firm?**
 A) Debt-Equity ratio B) Stock-turnover ratio
 C) Premium on Investment D) Fixed Assets turnover ratio
- 28. Income accruing in India but received outside India is taxable in respect of**
 A) only resident assesseees
 B) only non-resident assesseees
 C) all types of assesseees
 D) None of these
- 29. Which of the following is a non-current asset?**
 A) Debtors B) Prepaid insurance
 C) Land D) Stock
- 30. In income from tea cultivation and manufacturing of tea business, the agricultural income is**
 A) 30% B) 40% C) 50% D) 60%
- 31. Part of the issued capital taken up by the public is called**
 A) Called-up Capital B) Paid-up Capital
 C) Nominal Capital D) Subscribed Capital
- 32. Income from sale of household furniture is**
 A) Taxable income B) Exempted income
 C) Casual income D) Rebateable income
- 33. In Indian Companies Act, Rights Issue of Shares is dealt by**
 A) Sec. 81 B) Sec. 91
 C) Sec. 88 D) Sec. 106
- 34. Deduction u/s 80 L for bank interest is allowed upto**
 A) Rs.5,000 B) Rs.7,000
 C) Rs.12,000 D) Rs.15,000
- 35. The organisation mobilises savings of small investors and channelises them into corporate investment is called as**
 A) LIC B) ICICI C) UTI D) IFCI
- 36. The Development Bank started to rehabilitate the sick and closed industrial units is**
 A) Unit Trust of India
 B) Industrial Credit and Investment Corporation of India
 C) Industrial Re-construction Bank of India
 D) Industrial Finance Corporation of India
- 37. Which of the following committees examined and suggested financial sector reforms?**
 A) Chelliah Committee
 B) Abid Hussain Committee
 C) Narasimham Committee
 D) Bhagwathi Committee
- 38. The number of parties in factoring agreements is**
 A) 2 parties B) 3 parties
 C) 4 parties D) 5 parties
- 39. The rights given to the members of a company by the Memorandum and Articles of Association is**
 A) Statutory rights B) Documentary rights
 C) Legal rights D) Hereditary rights
- 40. Important part of promotional programme is**
 A) Publicity B) Advertising
 C) Sales promotion D) Personal selling
- 41. Co-efficient of variation of two series are 60% and 80%. Their standard deviations are 20 and 16 respectively. What are their Arithmetic Means?**
 A) 33.33 and 20 B) 12 and 12.80
 C) 41 and 31 D) 23.33 and 19
- 42. In marketing the delivery of standard of living concept is originated by**
 A) Peter F. Drucker B) F.E. Clerk
 C) William J. Standon D) Paul Mazur
- 43. Rate of tax for long term capital gain is**
 A) 10% B) 20% C) 30% D) 40%
- 44. Continuous and systematic process of examining and reporting the operations and record of a concern by its employees selected for this purpose is called**
 A) Government Audit B) Performance Audit
 C) Internal Audit D) Occasional Audit
- 45. Which of the following items is not an operating expense?**
 A) Office expenses B) Interest paid
 C) Selling overheads D) Postage
- 46. When the current ratio is 2.5 and the amount of current liabilities is Rs.25,000, what is the amount of current assets?**
 A) Rs.62,500 B) Rs.12,500
 C) Rs.10,000 D) Rs.12,000
- 47. When Central Government directs to change the name of the company, the company must change its name within a period of**
 A) 3 months B) 6 months
 C) 1 month D) 15 days

- 48. A bag contains 7 Red, 12 White and 4 Green balls. What is the probability that 3 balls drawn are all White?**
A) 0.3442 B) 0.1242 C) 0.1442 D) 0.2142
- 49. Issue of Share Certificate must have prior sanction of**
A) a resolution of Board of Directors
B) a resolution of General Meeting of Shareholders
C) the Central Government
D) None of these
- 50. The number of countries opted for the Euro Currency is**
A) 9 European countries B) 7 European countries
C) 11 European countries D) 12 European countries
- 51. 'Net Worth' of business means**
A) Equity Capital
B) Total Assets
C) Total Assets – Total Liabilities
D) Fixed Assets – Current Assets
- 52. When Average Stock is Rs.8000, Selling price is 25% above cost and Stock Turnover ratio is 6 times, what is the amount of gross profit?**
A) Rs.2,000 B) Rs.4,000
C) Rs.10,000 D) Rs.12,000
- 53. Low price is fixed for the product under**
A) Penetration pricing B) Skim and Cream pricing
C) Follow the leader pricing D) Oligopolistic pricing
- 54. Every company must maintain an Index of Members when the membership exceeds**
A) 20 B) 30 C) 50 D) 75
- 55. If duties are levied on commodities in trade between two countries, it is called**
A) International trade B) Protective trade
C) Export trade D) Free trade
- 56. In company meeting proxy can**
A) speak and vote B) vote only
C) attend and vote D) speak only
- 57. When correlation is + 0.98 and number of pairs is 8, the Probable Error is**
A) 0.09 B) 0.009 C) 0.07 D) 0.007
- 58. Notice of any resolution passed at a creditors' meeting shall be given by the company to the Registrar within**
A) 10 days of the passing thereof
B) 7 days of the passing thereof
C) 30 days of the passing thereof
D) 15 days of the passing thereof
- 59. Find the Co-efficient of Range of weights of 7 students from the following : 27, 30, 35, 36, 38, 40, 43**
A) 0.53 B) 0.81 C) 0.14 D) 0.23
- 60. No instrument of transfer of shares is necessary in the case of**
A) Transfer of shares to legal heirs
B) Transmission of shares
C) Surrender of shares
D) None of these
- 61. Pie diagram is called as**
A) Histogram B) Bar diagram
C) Circular diagram D) Scatter diagram
- 62. Stock turnover ratio is a**
A) Liquidity ratio B) Activity ratio
C) Profitability ratio D) Solvency ratio
- 63. The first meeting of the shareholders of a public limited company is**
A) Class meetings of the shareholder
B) Statutory meeting
C) Annual General meeting
D) Extraordinary General meeting
- 64. The apex institution in industrial finance is**
A) IDBI B) IFCI C) ICICI D) LIC
- 65. The secular trend has the growth factor or declining factor during**
A) a short period of time B) 3 months period of time
C) a long period of time D) any period of time
- 66. The cumulative frequency or Ogive curve is used to ascertain**
A) Mean B) Median
C) Mode D) Geometric mean
- 67. The earlier name of WTO was**
A) OECD B) GATT C) UNCTAD D) UNIDO
- 68. An aeroplane flies along the four sides of a square at speeds of 100, 200, 300 and 400 kilometres per hour respectively. What is the average speed of the plane in its flight around the square?**
A) 182 kms per hour B) 192 kms per hour
C) 200 kms per hour D) 250 kms per hour
- 69. Mural advertising is a kind of**
A) Press advertising
B) Miscellaneous advertising
C) Direct advertising
D) Outdoor advertising
- 70. Which one of the following denotes a combination of various elements of marketing?**
A) Promotional mix B) Product mix
C) Marketing mix D) Distribution mix
- 71. The principle of treating business as distinct from its owner is known as**
A) business entity concept
B) the concept of consistency
C) the concept of conservation
D) dual aspect concept
- 72. "Marketing is purely a management function". This concept comes under**
A) Functional Approach
B) Institutional Approach
C) Decision making Approach
D) Product or Commodity Approach
- 73. In what pricing method, the last unit is taken as base for pricing?**
A) Cost-plus pricing method
B) Rate of Return pricing method
C) Break-even pricing method
D) Marginal Cost pricing method

- 74. The entrepreneur who is never ready to introduce changes in his enterprise is called a**
 A) Fabian entrepreneur B) Innovative entrepreneur
 C) Imitative entrepreneur D) Drone entrepreneur
- 75. Industrial Finance Corporation of India was established in the year**
 A) 1964 B) 1955 C) 1948 D) 1956
- 76. The Periodic Table shows**
 A) all the known elements
 B) train arrivals and departures
 C) frequency of monsoons
 D) pulse rate of human beings
- 77. ICHR refers to**
 A) Indian Council for Horticultural Research
 B) Indian Council for Development of Human Resources
 C) International Convention of Human Rights
 D) Indian Council of Historical Research
- 78. Arteries are blood vessels which transport blood**
 A) from the lungs to other parts of the body
 B) from tissues to the heart
 C) from the kidneys to the lungs
 D) from the heart to the tissues
- 79. The Headquarters of the Indian Space Research Organisation is located at**
 A) Bangalore B) Sriharikota
 C) Ahmedabad D) Thiruvananthapuram
- 80. Genetics is the study of**
 A) seed germination in plants
 B) reproduction of mammals
 C) transmission of characteristics from parents to offspring
 D) skin diseases
- 81. The boundary line demarcating India and Pakistan is known as**
 A) Macmohon line B) Durand line
 C) Maginot line D) Radcliffe line
- 82. The book 'India Wins Freedom' was written by**
 A) Maulana Abul Kalam Azad B) M. O. Mathai
 C) K.P.S. Menon D) Dr. S. Radhakrishnan
- 83. Decibel is a unit that measures**
 A) direction of sound waves B) intensity of sound
 C) frequency of sound D) speed of sound
- 84. The Supreme Commander of the Defence Forces of India is**
 A) The Prime Minister B) The Chief of Army Staff
 C) The President D) The Defence Minister
- 85. Sunderban Tiger Sanctuary is situated in the State of**
 A) Rajasthan B) Jharkhand
 C) Madhya Pradesh D) West Bengal
- 86. The committee which recommended to the Government providing Pre-Primary Education in India was**
 A) Stanley's Despatch
 B) Woods Dispatch
 C) Sergeant Report
 D) Kothari Commission Report
- 87. The Mother Teresa Women's University was started in Tamil Nadu in the year**
 A) 1978 B) 1980 C) 1984 D) 1985
- 88. The main objective of DPEP is to promote**
 A) higher education B) secondary education
 C) primary education D) pre-primary education
- 89. In Tamil Nadu the most recently established University is**
 A) Manonmaniam Sundaranar B) Periyar
 C) Valluvar D) Alagappa
- 90. Self activity, creativeness and social participation are the characteristics of**
 A) Kindergarten education B) Montessori education
 C) Science education D) Social education
- 91. A teaching approach that permits a child to prepare at his own pace under the guidance of a teacher is called**
 A) Individually Guided Education
 B) Individually Prescribed Instruction
 C) Programme Learning
 D) Individualised Instruction
- 92. The concept of floating university was introduced in**
 A) U.K. B) Canada C) U.S.A. D) France
- 93. The concept of school complex was put forward by**
 A) Kothari Commission
 B) A.L. Mudaliar Commission
 C) Tara Chand Committee
 D) Education Commission (1964 - 66)
- 94. Span of attention can be measured by the instrument called**
 A) Chronoscope B) Perimeter
 C) Tachistoscope D) Ergograph
- 95. The number of approaches in Functional Literacy Programme is**
 A) four B) two C) three D) five
- 96. Rousseau was a (an)**
 A) Naturalist B) Pragmatist
 C) Idealist D) Educationist
- 97. The book 'Democracy and Education' was written by**
 A) Rousseau B) Madame Montessori
 C) John Dewey D) J. Krishnamoorthy
- 98. A.S. Neil's Summer Hill School was established as a school for**
 A) gifted children B) orphans
 C) problem children D) handicapped children
- 99. 'Deschooling' the society is a philosophical idea mooted by**
 A) Lan Lister B) Everest Reimur
 C) Ivan Illich D) Jishn Hot
- 100. The Activity Oriented approach to learning and instruction is called**
 A) Problem solving method B) Discovery method
 C) Inductive method D) Project method
- 101. National Policy on Education was recommended in the year**
 A) 1966 B) 1986 C) 1996 D) 1956

- 102. Non-formal Education is known as**
 A) Primary Education B) Social Education
 C) Adult Education D) Special Education
- 103. Gandhian System of Education refers to**
 A) Informal education B) Non-formal education
 C) Basic education D) Distance education
- 104. The group which recommended socially useful productive work to be introduced in the school curriculum as a compulsory subject was**
 A) Tara Chand Committee
 B) A.L. Mudaliar Commission
 C) Kothari Commission
 D) Easwarbhai Patel Education Review Committee
- 105. The 'Ashram School' was introduced by**
 A) Rabindranath Tagore B) Gandhiji
 C) Aurobindo D) J. Krishnamoorthy
- 106. The main objective of Navodaya Schools is**
 A) to educate slow learners
 B) to educate delinquents
 C) to educate gifted children
 D) to educate handicapped children
- 107. The term 'intelligence' was first introduced by**
 A) Malin B) Wechsler C) Binet D) Raven
- 108. Operation Blackboard is a scheme to improve**
 A) Mobile schools B) Primary schools
 C) Anganwadi schools D) Sainik schools
- 109. The main objective of Indian Education is**
 A) Fraternity B) Liberty
 C) Equality D) Sociability
- 110. The Non-test Technique is meant for**
 A) aptitude B) intelligence
 C) interview D) interest
- 111. Horizontal analysis is known as**
 A) Structural analysis B) Static analysis
 C) Dynamic analysis D) Break-even analysis
- 112. In company 'Inscribed Stock' means**
 A) Opening Stock B) Closing Stock
 C) Registered Stock D) Unregistered Stock
- 113. Long-term solvency is indicated by**
 A) Rate of Return B) Liquid ratio
 C) Debt-equity ratio D) Capital-gearing ratio
- 114. If the Quorum is not provided in the Article of Association. What is the minimum number of members to be presented in the case of public company meeting of share holders?**
 A) 2 members B) 3 members
 C) 5 members D) 10 members
- 115. Number of equity shares is 3,000; Dividend per equity share is Rs.2; Earning per equity share is Rs.5. What is pay-out ratio?**
 A) 40% B) 50% C) 10% D) 30%
- 116. The simplest method for evaluating Capital expenditure projects**
 A) Internal Rate of Return method
 B) Average Rate of Return method
 C) Pay Back Period method
 D) None of these
- 117. Cash from operations is equal to**
 A) net profit + increase in current assets
 B) net profit + decrease in current assets
 C) net profit + cash expenses + decrease in current assets
 D) net profit after tax
- 118. Financial markets in essence are**
 A) Money market B) Capital market
 C) Credit market D) Liquidity-oriented market
- 119. No company started after 1956 can ever issue**
 A) Bonus shares B) Shares at a discount
 C) Equity shares D) Deferred shares
- 120. The Assessing Officer of Income-tax may be interested to go through certain books, accounts, documents, statements of the assessee before finalising the assessment of an assessee. This is called**
 A) Assessment on the basis of Return filed
 B) Best Judgement assessment
 C) Enquiry before assessment
 D) Self assessment
- 121. If a country has a fundamental deficit balance of payments, it should resort to**
 A) Exchange control B) Devaluation
 C) Inflation D) Foreign loans
- 122. A factory is manufacturing one uniform type of product. Which method of absorbing factory overheads would you suggest?**
 A) Percentage of direct wages
 B) Machine hour rate
 C) Direct labour hour rate
 D) Rate per unit of output
- 123. A Bill of Lading is**
 A) A negotiable instrument
 B) Quasi-negotiable instrument
 C) A non-negotiable instrument
 D) Non-transferrable instrument
- 124. Administration overheads are recovered as a percentage of**
 A) Direct materials B) Direct wages
 C) Prime cost D) Works cost
- 125. A floating charge means**
 A) a charge of the assets of a company which is being floated
 B) a charge on the shares of a company
 C) a charge on the current assets of the company which are constantly changing
 D) none of these
- 126. The organization which has played a greater role in the field of Education and Technology is**
 A) F.A.O. B) U.N.O.
 C) U.N.E.S.C.O. D) U.N.I.C.E.F.
- 127. Instrumental condition in learning was put forth by**
 A) Pavlov B) Tolman C) Skinner D) Hull
- 128. Creativity among children can be encouraged by**
 A) convergent thinking B) reasoning
 C) divergent thinking D) imagination
- 129. Enrichment Programmes are introduced for**
 A) average children B) below average children
 C) gifted children D) handicapped children

- 130. One of the Projective Techniques is**
A) DAT B) WISC C) TAT D) MMPI
- 131. In contract a/cs, the cash received on the contract is credited to**
A) Work-in-progress account B) Contractor's account
C) Contractee's account D) None of these
- 132. The International Monetary Fund is**
A) an institution designed to increase the international flow of long-term capital
B) an institution designed to ease the balance of payments problems among the countries of Europe
C) an institution that provides short-term loans to the central authorities trying to maintain fixed exchange rates
D) an organisation for reducing the level of world tariffs by a process of bilateral bargaining
- 133. Job costing is suitable for**
A) Mass producing concerns B) All concerns
C) Service concerns D) Specific order concerns
- 134. SDR is**
A) a kind of soft loan created by the IMF
B) a type of overdraft at the IMF
C) a form of international reserve issued by the IMF
D) a negotiable instrument of the SBI
- 135. The type of process loss that will not affect the cost of inventory value is**
A) Seasonal loss B) Abnormal loss
C) Normal loss D) Standard loss
- 136. Share Capital required to own an enterprise by a Women Entrepreneur is**
A) 40% B) 50% C) 51% D) 75%
- 137. Fixed cost per unit increases when**
A) Production volume decreases
B) Production volume increases
C) Variable cost per unit decreases
D) Sales increases
- 138. Funding high technology, high risk and high reward projects are termed as**
A) Long term capital B) Seed capital
C) Venture capital D) Short term capital
- 139. The degree of completion of the work is determined by comparing the work certified with**
A) work-in-progress
B) contract price
C) cash received from the contract
D) work uncertified
- 140. At present the number of Technical Consultancy Organisations operating in various states are**
A) 23 B) 21 C) 17 D) 15
- 141. The party who obtains the equipment for use under leasing agreement is called**
A) Lessor B) Buyer C) Seller D) Lessee
- 142. Which of the following is not a source of fund?**
A) Purchase of machinery B) Profit earned during the year
C) Issue of share capital D) Long term loan raised
- 143. A project costs Rs.20,00,000 and yields annually a profit of Rs.3,00,000 after depreciations at 12½% but before tax at 50%. The pay-back period is**
A) 4 years B) 2 years C) 5 years D) 7 years
- 144. Banks lend against Life Insurance policy on the basis of**
A) the insured amount stated in the policy
B) current surrender value of the policy
C) bonus added to the policy
D) premium paid by the policy holder
- 145. Conversion cost is the sum total of**
A) direct material and direct wages cost
B) direct wages, direct expenses and factory overheads
C) indirect wages and factory overheads
D) selling expenses
- 146. The ordinary shares of first class industrial companies are described as**
A) Green chip B) White chip
C) Red chip D) Blue chip
- 147. The reason behind the purchase from a particular seller is**
A) Product buying motives
B) Patronage buying motives
C) Economic buying motives
D) Social buying motives
- 148. Entrepreneurial competencies are known as**
A) TQM B) Traits C) Task D) Technology
- 149. The technique that specifies the relative value of each job in the organisation is called as**
A) Job Analysis B) Job Description
C) Job Evaluation D) Job Specification
- 150. In a sample of 500 people from a village in Rajasthan, 250 are found to be rice eaters and the rest wheat eaters. The Standard Error will be**
A) 16.18 B) 11.18 C) 21.18 D) 1.18

JUNIOR POST GRADUATE ASSISTANTS (2003-2004) - COMMERCE - ANSWERS

1..... B	2..... D	3..... A	4..... B	5..... A	6..... C	7..... A	8..... D	9..... B	10..... B
11..... B	12..... B	13..... B	14..... A	15..... C	16..... A	17..... C	18..... B	19..... B	20..... B
21..... B	22..... D	23..... A	24..... B	25..... B	26..... A	27..... A	28..... C	29..... C	30..... D
31..... D	32..... B	33..... A	34..... C	35..... C	36..... C	37..... C	38..... B	39..... B	40..... B
41..... B	42..... A	43..... B	44..... C	45..... B	46..... A	47..... A	48..... B	49..... A	50..... D
51..... C	52..... D	53..... A	54..... C	55..... B	56..... C	57..... B	58..... C	59..... D	60..... B
61..... C	62..... B	63..... B	64..... A	65..... C	66..... B	67..... B	68..... D	69..... D	70..... C
71..... A	72..... C	73..... D	74..... D	75..... C	76..... A	77..... D	78..... D	79..... A	80..... C
81..... D	82..... A	83..... B	84..... C	85..... D	86..... C	87..... C	88..... C	89..... C	90..... A
91..... C	92..... C	93..... A	94..... C	95..... C	96..... A	97..... C	98..... A	99..... C	100..... C
101..... B	102..... C	103..... C	104..... C	105..... C	106..... C	107..... C	108..... B	109..... C	110..... C
111..... A	112..... C	113..... C	114..... C	115..... A	116..... C	117..... B	118..... D	119..... D	120..... A
121..... B	122..... D	123..... A	124..... D	125..... A	126..... C	127..... C	128..... C	129..... C	130..... C
131..... C	132..... C	133..... D	134..... C	135..... B	136..... C	137..... A	138..... C	139..... B	140..... B
141..... D	142..... A	143..... C	144..... B	145..... B	146..... D	147..... B	148..... B	149..... D	150..... C

* Now 17 countries (as on 2012)