

DO NOT OPEN THIS TEST BOOKLET UNTIL YOU ARE ASKED TO DO SO

COMBINED COMPETITIVE (PRELIMINARY) EXAMINATION, 2012

Serial No.

COMMERCE

Code No. 06



Time Allowed : Two Hours

Maximum Marks : 300

INSTRUCTIONS

1. IMMEDIATELY AFTER THE COMMENCEMENT OF THE EXAMINATION, YOU SHOULD CHECK THAT THIS TEST BOOKLET DOES NOT HAVE ANY UNPRINTED OR TORN OR MISSING PAGES OR ITEMS, ETC. IF SO, GET IT REPLACED BY A COMPLETE TEST BOOKLET.
 2. ENCODE CLEARLY THE TEST BOOKLET SERIES **A, B, C OR D** AS THE CASE MAY BE IN THE APPROPRIATE PLACE IN THE RESPONSE SHEET.
 3. You have to enter your Roll Number on this Test Booklet in the Box provided alongside.
DO NOT write *anything else* on the Test Booklet.
- Your Roll No. _____
4. This Booklet contains 120 items (questions). Each item comprises *four* responses (answers). You will select *one* response which you want to mark on the Response Sheet. In case you feel that there is more than one correct response, mark the response which you consider the best. In any case, choose **ONLY ONE** response for each item.
 5. In case you find any discrepancy in this test booklet in any question(s) or the Responses, a written representation explaining the details of such alleged discrepancy, be submitted within three days, indicating the Question No(s) and the Test Booklet Series, in which the discrepancy is alleged. Representation not received within time shall not be entertained at all.
 6. You have to mark all your responses **ONLY** on the separate Response Sheet provided. *See directions in the Response Sheet.*
 7. All items carry equal marks. Attempt **ALL** items. Your total marks will depend only on the number of correct responses marked by you in the Response Sheet.
 8. Before you proceed to mark in the Response Sheet the response to various items in the Test Booklet, you have to fill in some particulars in the Response Sheet as per instructions sent to you with your Admit Card and Instructions.
 9. While writing Centre, Subject and Roll No. on the top of the Response Sheet in appropriate boxes use **“ONLY BALL POINT PEN”**.
 10. After you have completed filling in all your responses on the Response Sheet and the examination has concluded, you should hand over to the Invigilator only the Response Sheet. You are permitted to take away with you the Test Booklet.

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ROUGH WORK

1. Secret reserves may result by :
(A) Creating general reserve (B) Providing excessive depreciation
(C) Over valuation of stock (D) Under valuation of liabilities

2. Window dressing is prohibited due to :
(A) Convention of conservation (B) Convention of disclosure
(C) Convention of materiality (D) Accrual concept

3. Which of the following is an operating expense ?
(A) Bad debts (B) Salary of general manager
(C) Depreciation of plant (D) All of the above

4. Insurance unexpired account is a :
(A) Personal account (B) Real account
(C) Nominal account (D) None of the above

5. The fundamental accounting equation :
Assets = Liabilities is the formal expression of
(A) Matching concept (B) Dual aspect concept
(C) Going concern concept (D) Money measurement concept

6. Given: Capital Rs. 4,00,000
Creditors Rs. 1,00,000
Revenues during the period Rs. 3,30,000
Expenses during the period Rs. 1,40,000
What is the amount of total assets ?
(A) Rs. 8,10,000 (B) Rs. 6,90,000
(C) Rs. 6,00,000 (D) Rs. 8,30,000

7. Net realizable value means :
(A) Sales less sales returns
(B) Sales less cost incurred necessarily to make the sale
(C) Sales less gross profit margin
(D) Sales less cost of purchase

8. Valuation of inventory is dealt with in :
(A) Accounting Standard (AS-8) (B) Accounting Standard (AS-6)
(C) Accounting Standard (AS-2) (D) Accounting Standard (AS-5)
9. In computing the cost of purchase of raw material consumed and cost of conversion, the value of by-product is :
(A) Added (B) Deducted
(C) Neither added nor deducted (D) None of these
10. If the interval between the date a project is ready to commence commercial production and the date at which commercial production actually starts is prolonged, then as per AS-10 all expenses incurred are treated as :
(A) Capital Expenditure (B) Revenue Expenditure
(C) Deferred revenue expenditure (D) Normally (B) and in certain cases (C)
11. In which method of calculating depreciation, interest on the cost of the asset is taken into account ?
(A) Fixed instalment method (B) Insurance policy method
(C) Sinking fund method (D) Annuity method
12. In case of sale on consignment basis, revenue should be recognized :
(A) When goods are received by consignee
(B) When advance payment is received against consignment
(C) When goods are sold by consignee to a third party
(D) When consignee has settled full and final payment relating to consignment
13. Annual renewal fee for patents is a :
(A) Capital expenditure (B) Revenue expenditure
(C) Deferred revenue expenditure (D) Development expenditure
14. Amount spent on an advertisement campaign, the benefit of which is likely to last for three years is a :
(A) Capital expenditure (B) Revenue expenditure
(C) Deferred revenue expenditure (D) Contingent expenditure
15. Assets appearing in the book but having no value are known as :
(A) Wasting assets (B) Intangible assets
(C) Current assets (D) Fictitious assets

16. Investment by owner results in :
- (A) Increase in capital and decrease in liability
 - (B) Increase in capital and increase in liability
 - (C) Increase in capital and decrease in asset
 - (D) Increase in capital and increase in asset
17. "Subscriptions collected in advance by a publisher" should be classified as :
- (A) Accrued asset
 - (B) Accrued liability
 - (C) Unearned revenue
 - (D) Prepaid expenses
18. If profits are 25% of selling price, what is the percentage of profit to cost ?
- (A) 20%
 - (B) 25%
 - (C) 30%
 - (D) 33.3%
19. How the following liabilities are to be shown on the liability side of the Balance Sheet in order of permanence ?
- 1. Current liabilities and provisions
 - 2. Secured loans
 - 3. Share capital
 - 4. Unsecured loans
 - 5. Reserves and surplus
- (A) 3, 5, 2, 4, 1
 - (B) 3, 2, 1, 4, 5
 - (C) 1, 4, 2, 5, 3
 - (D) 5, 4, 3, 2, 1
20. Which of the following accounts would have zero balance after closing entries have been posted ?
- (A) Prepaid Insurance
 - (B) Salary and wages expenses
 - (C) Delivery Truck
 - (D) Interest receivable
21. Assertion :- Income tax paid is not shown on the debit side of the Sole Proprietor's Profit and Loss Account.
Reasoning :- It is an appropriation of profit and thus goes to Profit and Loss Appropriation Account.
- (A) Both the statements are correct and second is a correct explanation of the first
 - (B) Both the statements are correct but second is not a correct explanation of the first
 - (C) First statement is correct but second is not
 - (D) Both the statements are wrong

22. Closing stock appearing in the Trial Balance will be taken to :
- (A) Trading Account only (B) Balance Sheet only
(C) Trading Account and Balance Sheet (D) Profit and Loss Account only
23. A customer's cheque returned dishonoured is recorded in :
- (A) Purchases Return Book (B) Sales Return Book
(C) Cash Book (D) Journal
24. Debit signifies :
- (A) Increase (B) Decrease
(C) Either an increase or a decrease (D) None of these
25. Which of the following is not a book of original entry ?
- (A) Cash Book (B) Ledger
(C) Sales Journal (D) Bills Receivable Book
26. Assertion – Trial balance is conclusive evidence of the accuracy of books of account.
Reasoning – Agreement of trial balance gives a primary evidence that accounts are correct from arithmetic point of view.
- (A) Both the statements are correct and second is a correct explanation of the first
(B) Both the statements are correct but second is not a correct explanation of the first
(C) First statement is correct but second is not
(D) First statement is wrong but second is correct
27. The following are some of the transactions of a business during a month :
1. Selling goods for cash
 2. Cash discount allowed to a customer
 3. Cheque deposited in bank account
 4. Cash withdrawn from bank
 5. Received cheque from Raju and allowed him discount
 6. Sundry expenses paid in cash
- Which of these transactions are contra entries in cash book ?
- (A) 3 and 4 (B) 2, 3 and 4
(C) 1, 2 and 6 (D) 3, 4 and 5
28. When a company issues shares to vendors of assets for a consideration other than cash, such shares are issued :
- (A) at par (B) at discount
(C) at a premium (D) any of these

29. When shares are forfeited, the share capital account is debited with the :
- (A) nominal value of shares (B) paid value of shares
(C) called up value of shares (D) market value of shares
30. According to the Companies Act, a 'Reserve Capital' is created :
- (A) for a specific purpose at any time during its working life
(B) for issue to the existing shareholders as rights issue of share
(C) for conversion of fully convertible debentures into equity shares
(D) as the uncalled portion of the share capital of a limited company to be called up only in the event of winding up
31. Discount allowed on the re-issue of forfeited shares can not exceed :
- (A) Amount not received on forfeited shares
(B) Amount received on forfeited shares
(C) 10% of the paid up capital
(D) 10% of the capital re-issued
32. "Capital Redemption Reserve Account" is created :
- (A) voluntarily to accumulate funds to redeem preference shares in future
(B) to meet legal requirements regarding redemption of preference shares
(C) out of share premium account to redeem preference shares
(D) out of share forfeiture account to redeem preference shares
33. Assertion :- Sinking fund investment account sometimes shows a debit balance and sometimes it shows a credit balance.
Reasoning :- Sinking fund investment is an asset but it represents a fund which is a liability.
- (A) Both the statements are correct and second is a correct explanation of the first
(B) Both the statements are correct but second is not a correct explanation of the first
(C) First statement is correct but second is not
(D) Both the statements are incorrect
34. Debit balance of Receipts and Payments account indicate :
- (A) The loss incurred during the period
(B) The excess of incomes over expenditure of the period
(C) The total cash payments during the period
(D) Cash in hand or bank balance on the date of the balance

35. Sale of grass in the case of a sports club is :
- (A) A capital receipt (B) An asset
(C) A revenue receipt (D) None of these
36. Tournament expenses should be :
- (A) posted as expenditure
(B) deducted from tournament fund
(C) recorded as deferred revenue expenditure
(D) records as capital asset
37. Specific donation received by a charitable hospital is :
- (A) Always capitalized
(B) Capitalised only when the amount is large
(C) Always treated as income
(D) None of these
38. P, Q and R are partners in a firm. If S is to be admitted as a new partner :
- (A) old partnership has to be dissolved
(B) old firm has to be dissolved
(C) both old firm and partnership have to be dissolved
(D) neither firm nor partnership need to be dissolved
39. When interest is to be allowed on the capitals of the partners, it is calculated on the :
- (A) average capital (B) capital at the end less drawings, if any
(C) capital at the end of the year (D) capital in the beginning of the year
40. New profit sharing ratio is calculated at the time of :
- (A) admission of a partner (B) retirement of a partner
(C) death of a partner (D) all of the above
41. The loss of a firm when all the partners are insolvent is to be borne by :
- (A) Partners (B) Government
(C) Creditors (D) None of these
42. Amount realized from the sale of private estate of partners is used first to pay off :
- (A) Bank loans of the firm (B) Wife's loan
(C) Private debts of the partner (D) Debts of the firm

43. Fixed deposits are shown in the balance sheet of a company under the head :
(A) Secured loan (B) Unsecured loan
(C) Current Liability (D) Contingent Liability
44. 'Calls in arrear' is shown in the balance sheet on the liability side :
(A) by deducting the amount from the share Forfeited Account
(B) by deducting the amount from the Capital Reserve
(C) under the heading "Reserves and Surplus"
(D) by deducting the amount from the called up capital
45. Stock turnover ratio is a :
(A) Solvency ratio (B) Profitability ratio
(C) Activity ratio (D) Liquidity ratio
46. When current ratio is 2:1, an equal increase in current assets and current liabilities would :
(A) increase the current ratio (B) decrease the current ratio
(C) no change in the current ratio (D) none of these
47. In calculating the return on shareholders equity, the denominator is :
(A) equity capital
(B) preference capital
(C) equity capital plus preference capital
(D) equity capital plus preference capital plus reserves
48. Pay out ratio means :
(A) Ratio of debtors to creditors
(B) Ratio of cash to funds
(C) Ratio of earning that are distributed through dividends
(D) Ratio of Profit distributed to profit retained
49. The time required to process and execute an order is called :
(A) Time schedule (B) Lead time
(C) Lag time (D) Ordering time
50. While preparing a fund flow statement, the provision for taxation should be taken as :
(A) current liability
(B) contingent liability
(C) an appropriation of profit
(D) as a current liability or an appropriation of profit

51. Consider the following items for a period :
1. Increase in debtors
 2. Decrease in debtors
 3. Increase in stock
 4. Increase in prepaid expenses
 5. Increase in outstanding expenses
- Which of these items are added to net profit to compute cash from operations ?
- (A) 1, 3 and 4 (B) 1, 3, 4 and 5
(C) 2 and 5 (D) 1, 3 and 5
52. The main object of audit of accounts of a partnership firm is to :
- (A) Increase the goodwill (B) Detect errors and frauds
(C) Increase the profits (D) Meet the statutory requirements
53. Internal auditor is appointed by :
- (A) The management (B) The shareholders
(C) The Government (D) The statutory auditor
54. The scope of interim audit falls within the purview of :
- (A) Internal control (B) Efficiency audit
(C) Partial audit (D) Final audit
55. Vouching relates to :
- (A) Cash payments (B) Cash receipts
(C) Credit transactions (D) All of these
56. The auditor of a company :
- (A) Has right to attend only annual general meetings of company
(B) Has a right to attend only those meeting where accounts are being discussed
(C) Has a right to attend every general meeting of the shareholders
(D) Has the right to attend only those annual general meetings in which the Board of Directors decide to invite him
57. Consider the following documents :
1. Audit Notebook
 2. Audit Programme
 3. Audit Report
 4. Audit Files
- Select the correct sequence in which an auditor prepares the documents :
- (A) 1, 2, 3, 4 (B) 2, 1, 3, 4
(C) 2, 1, 4, 3 (D) 1, 2, 4, 3

58. Assertion : Internal audit must be carried out by a qualified Chartered Accountant.
Reason : It is a managerial tool.
- (A) Both assertion and reason are true and reason is the correct explanation of assertion
(B) Both assertion and reason are true but reason is not a correct explanation of assertion
(C) Assertion is true but reason is false
(D) Assertion is false but reason is true
59. Special audit can be ordered by :
- (A) Preference shareholders (B) Central Government
(C) SEBI (D) Debenture holders
60. The scope of external audit in the case of partnership firm is decided by :
- (A) Company Act, 1956 (B) Partnership Act, 1932
(C) Income Tax Act, 1961 (D) Letter of Appointment of Auditor
61. Public enterprise refers to such industrial and commercial enterprises which are owned and managed by :
- (A) Private owner (B) Public
(C) Central or State Governments (D) None of these
62. SBI is a :
- (A) company limited by guarantee (B) company limited by shares
(C) statutory cooperation (D) an unlimited company
63. The name of the company may be changed by :
- (A) Simple resolution
(B) Special resolution
(C) Special resolution and with the approval of the Central Government
(D) None of these
64. Statutory Meeting, Annual General Meeting and Extraordinary General Meeting require notice.
- (A) 7 days (B) 10 days
(C) 14 days (D) 21 days

65. What is the purpose of Extraordinary General Meeting ?
- (A) to transact ordinary business
 - (B) to transact day to day business
 - (C) to transact some special or urgent business before the next annual general meeting
 - (D) all of the above
66. Which of the following sections provide every shareholder a right to vote ?
- (A) Section 80
 - (B) Section 87
 - (C) Section 95
 - (D) Section 105
67. Which of the following is an extractive industry ?
- (A) Cattle breeding
 - (B) Forest Cultivation
 - (C) Flour Mills
 - (D) Hunting
68. A partner in a firm :
- (A) cannot transfer his share to an outsider
 - (B) can transfer his share to an outsider with the consent of majority partners
 - (C) can transfer his share to an outsider without the consent of any other partner
 - (D) can transfer his share to an outsider with the consent of all other partners
69. The minimum number of members required for registration of a cooperative is :
- (A) Two
 - (B) Seven
 - (C) Ten
 - (D) Twenty
70. A coparcener is one who is :
- (A) an active member of a partnership
 - (B) a member of a joint Hindu Family firm
 - (C) a member of joint Stock Company
 - (D) a member of Cooperative Society
71. Ultra Vires means :
- (A) Within power
 - (B) Beyond Power
 - (C) Essential
 - (D) Desirable
72. New issue market is concerned with :
- (A) new as well as second hand securities
 - (B) second hand securities
 - (C) new securities
 - (D) none of these

73. Which one is not a speculator in the stock exchange ?
(A) Brokers (B) Bull
(C) Bear (D) Stag
74. Contango charge is paid by :
(A) bull speculator to bear speculator (B) bear speculator to bull speculator
(C) lame duck to bull speculator (D) all of these
75. When a right to sell a security is acquired, it is known as :
(A) call option (B) put option
(C) double option (D) forward
76. ACC (Associated Cement Company) is an example of :
(A) Vertical Combination (B) Horizontal Combination
(C) Circular Combination (D) Diagonal Combination
77. Cartel is a form of :
(A) Trade Association (B) Federation
(C) Partial consolidation (D) Complete consolidation
78. When custom duty is levied according to the weight of goods, it is known as :
(A) Revenue duty (B) Excise duty
(C) Specific duty (D) ad-valorem duty
79. Refund of excise duty and custom duty paid on inputs used in exported final product is :
(A) Duty Drawback (B) Duty Refund
(C) Duty Return (D) Duty Concession
80. EXIM Bank provides Financial Assistance to :
(A) Indian Exporters
(B) Indian Importers
(C) Exporters and Importers of third world countries
(D) All of the above

81. In marine insurance, the insured must have insurable interest at the time when :
- (A) Policy is taken
(B) The event happens
(C) Policy is taken as well as when event happens
(D) Throughout the period of contract of insurance
82. The principle of subrogation applies to :
- (A) Fire insurance only
(B) Marine insurance only
(C) Life insurance only
(D) Fire and marine insurance
83. Uberrimae fidei means :
- (A) Insurable interest
(B) Free consent of parties
(C) Utmost good faith
(D) Legality of consideration
84. The general insurance business was nationalised on :
- (A) 13th May, 1970
(B) 13th May, 1971
(C) 13th April, 1972
(D) 30th May, 1974
85. Concept of Scalar chain is given by :
- (A) Ernest Dale
(B) Henry Fayol
(C) F.W. Taylor
(D) Luther Gulick
86. The book entitled “Shop Management” is written by :
- (A) Henry Fayol
(B) Mary Parker Follet
(C) F.W. Taylor
(D) Max Weber
87. Bureaucratic Model of Management is given by :
- (A) Max Weber
(B) Henry Fayol
(C) F.W. Taylor
(D) Robert Owen
88. The Hierarchy of objectives is given below :
1. Individual objectives
 2. Overall objectives
 3. Mission
 4. Department objectives
 5. Group objectives
 6. Main divisional objectives
 7. Sectional objectives
- What is the right sequence of these objectives ?
- (A) 7, 1, 2, 4, 5, 6, 3
(B) 3, 4, 1, 5, 7, 6, 2
(C) 3, 2, 6, 4, 7, 5, 1
(D) 1, 2, 3, 4, 5, 6, 7

89. The terms speed boss, route clerk etc. are used in relation to :
- (A) Line organization (B) Line and staff organization
(C) Committee organization (D) Functional organization
90. The famous book “The Philosophy of Management” was written by :
- (A) Henry Fayol (B) Oliver Sheldon
(C) F.W. Taylor (D) Mary Parker Follet
91. Hawthorne Experiments conducted between at Hawthorne plant of by :
- (A) 1927 – 1934, Western Electric Company, Elton Mayo
(B) 1927 – 1932, Western Electric Company, Henry Fayol
(C) 1927 – 1932, Western Electric Company, Elton Mayo
(D) 1927 – 1935, Eastern Electric Company, F.W. Taylor
92. Principles of organization were propounded by :
- (A) Henry Fayol (B) Mooney and Reilley
(C) Davidson (D) G.R. Terry
93. Span of management means :
- (A) A good organization should consist of departments
(B) Authority of each person must be clearly defined
(C) Each subordinate should have one superior
(D) A manager can supervise a limited number of executives
94. Functional organization was first developed by :
- (A) Military (B) F.W. Taylor
(C) Henry Fayol (D) Elton Mayo
95. SEBI is a :
- (A) Statutory body (B) Advisory body
(C) Constitutional body (D) Non-statutory body
96. OTCEI is :
- (A) Atomic Submarine of China (B) Economic Policy of USA
(C) An Indian Share Market (D) A Defence Research Organization

97. In "Line and Staff" organization, the authority lies in :
- (A) Line (B) Staff
(C) Both Line and Staff (D) Neither Line nor Staff
98. Directing function of management embraces activities of :
- (A) Issuing of orders to subordinates
(B) Supervising subordinates
(C) Providing adequate leadership to subordinates
(D) All of these
99. Expectancy Theory of Motivation is given by :
- (A) Herzberg (B) Vroom
(C) Porter and Lawler (D) Maslow
100. If a superior has two subordinates, what is the total number of relations among them ?
- (A) 4 (B) 5
(C) 6 (D) 7
101. As per the Management By Objectives (MBO) :
- (A) Objectives are set through participation of superior and subordinates
(B) Individual objectives coincide with the objectives of the organization
(C) Performance should be evaluated periodically
(D) All of the above
102. Effort reward relationship is considered in :
- (A) Vroom's theory of motivation (B) McClelland's theory of motivation
(C) Equity theory of motivation (D) All of the above
103. Franking machine is used for :
- (A) Duplicating (B) Punching cards
(C) Accounting work (D) Stamp fixing
104. In which of the methods of filing, files or folders are kept in a horizontal position ?
- (A) Vertical filing (B) Suspension filing
(C) Lateral filing system (D) Box files

105. Indexing is an important :

- (A) Aid to filing (B) Method of filing
(C) Method of maintaining account books (D) Method of maintaining statistical books

106. Mimeograph is a :

- (A) Process of blue printing (B) Stencil duplicator
(C) Process of electrical photography (D) Method of photo coping

107. Blue printing is also known as :

- (A) Xerography (B) Diazo
(C) Microfilming (D) Lithography

108. The concept of punched cards was invented by :

- (A) Hallerith (B) Babbage
(C) Blaise Pascal (D) Howard Aiken

109. The first electronic computer system was developed in :

- (A) 1920 (B) 1930
(C) 1940 (D) 1950

110. Match the following :

- | | |
|-------------------------|---------------------|
| 1. Communication System | A. Hectograph |
| 2. Filing System | B. Telex |
| 3. Duplicate copies | C. Franking Machine |
| 4. Fixing Stamp | D. Pigeon Holes |

- | | A | B | C | D |
|-----|----------|----------|----------|----------|
| (A) | 3 | 1 | 4 | 2 |
| (B) | 3 | 4 | 2 | 1 |
| (C) | 4 | 2 | 1 | 3 |
| (D) | 2 | 1 | 3 | 4 |

111. A Company Secretary is appointed by :

- (A) The Government (B) Debenture holders
(C) The Board of Directors (D) Shareholders

112. A meeting of the Board of Directors must be held at least once in :
- (A) Every month (B) Every two months
(C) Every three months (D) Every four months
113. Which of the following company must hold a statutory meeting ?
- (A) Private Company (B) Public Limited Company
(C) Unlimited Company (D) All of these
114. The first annual general meeting of a company must be held within :
- (A) 12 months from the date of its incorporation
(B) 12 months from the date of commencement of business
(C) 18 months from the date of its incorporation
(D) 18 months from the date of commencement of business
115. Who is not consented for the purpose of quorum ?
- (A) Proxies (B) A nominee of the President of India
(C) A nominee of the Governor (D) All of these
116. Which of the following clause is related to Employees Stock Option ?
- (A) 16 A in Section 3 of Companies Act, 1956
(B) 17 A in Section 2 of Companies Act, 1956
(C) 14 A in Section 5 of Companies Act, 1956
(D) 15 A in Section 2 of Companies Act, 1956
117. As per Companies Act, 1956, the amount payable on application of each share shall not be :
- (A) Less than 5% of the nominal amount of the share
(B) Less than 5% of the book value of the share
(C) Less than 6% of the market value of the share
(D) None of these
118. The remuneration to manager is governed by :
- (A) Section 287 of the Companies Act, 1956
(B) Section 387 of the Companies Act, 1956
(C) Section 387 of the Remuneration Act, 1965
(D) Section 187 of the Companies Act, 1956

119. A company secretary should have thorough knowledge and understanding of the provisions of :
- (A) Company Law
 - (B) Labour Laws
 - (C) Tax Laws
 - (D) All of these
120. Account books alongwith the vouchers of a company should be preserved in good condition for how many preceding years ?
- (A) 5
 - (B) 8
 - (C) 10
 - (D) 15

ROUGH WORK