

Test Booklet No.

Subject : ACCOUNTANCY

Test Booklet Code

Code : 301 E

Medium : English

(Do not open this Test Booklet until you are asked to do so)



Time Allowed : 60 minutes	Maximum Marks : 200	Total Questions : 50	Number of questions to be answered : 40
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Kindly read the Instructions given on this Page and Back Page carefully before attempting this Question Paper.

Important Instructions for the Candidates :

1. This Test Booklet contains **50** questions printed in English. Out of these, the candidate is required to answer any **40** questions. If a candidate answers more than 40 questions, the first 40 answered questions will be considered for evaluation.
2. When you are given the OMR Answer Sheet, fill in your particulars on it carefully with **blue/black** ball point pen only.
3. Use only Blue/Black Ball Point Pen for marking responses.
4. The CODE for this Test Booklet is **D**. Make sure that the CODE printed on the OMR Answer Sheet is the same as that on this Test Booklet. Also ensure that your Test Booklet No. and OMR Answer Sheet No. are exactly the same. In case of discrepancy, the candidate should immediately report the matter to the Invigilator for replacement of both the Test Booklet and the OMR Answer Sheet. No claim in this regard will be entertained after five minutes from the start of the examination.
5. Before attempting the question paper kindly check that this Test Booklet has total **16** pages and OMR Answer Sheet consists of one sheet. At the start of the examination within first five minutes, candidates are advised to ensure that all pages of Test Booklet and OMR Answer Sheet are properly printed and they are not damaged in any manner.
6. Each question has four answer options. Out of these four options choose the **MOST APPROPRIATE OPTION** and darken/blacken the corresponding circle on the OMR Answer Sheet with a Blue/Black Ball Point Pen.
7. Five (5) marks will be given for each correct answer. One (1) mark will be deducted for each incorrect answer. If more than one circle is found darkened/blackened for a question, then it will be considered as an incorrect answer. Unanswered questions will be given no mark.

P.T.O.

Name of the Candidate (in Capital Letters) : _____

Application Number (in figures) : _____

Roll Number (in figures) : _____

Centre of Examination (in Capital Letters) : _____

Candidate's Signature : _____ Invigilator's Signature : _____

Facsimile signature stamp of Centre Superintendent : _____

1. Identify the correct sequence of the following steps involved in calculating cash flows from operating activities of a company :

- (A) Operating profit before working capital changes
- (B) Cash generated from operations
- (C) Income tax paid
- (D) Net cash flow from operating activities
- (E) Goodwill amortised

Choose the correct answer from the options given below :

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

2. Arrange the following in the correct order :

- (A) Subscribed Capital
- (B) Issued Capital
- (C) Authorised Capital
- (D) Paid-up Capital
- (E) Called-up Capital

Choose the correct answer from the options given below :

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

3. The Deceased Partner's Capital Account includes the following amount/balances :

- (A) Opening balance of his capital
- (B) His share of profit/loss till the date of death
- (C) His share of General Reserve
- (D) His drawings till the date of death
- (E) Amount paid to his executors

Choose the correct answer from the options given below :

- (1) (A), (B), (D) and (E) only
- (2) (A), (B), (C) and (D) only
- (3) (A), (B) and (C) only
- (4) (A), (B), (C) and (E) only

Read the following information carefully and answer the next five questions :

Particulars	₹
Revenue from Operations	8,75,000
Creditors	90,000
Bills Receivable	48,000
Bills Payable	52,000
Purchases	4,20,000
Trade Debtors	59,000

4. Calculate Trade Receivables Turnover Ratio.

- (1) 8.18 times (2) 8.23 : 1
(3) 8.18% (4) 8.81 : 1

5. Calculate Average Collection Period.

- (1) 30 days (2) 60 days
(3) 45 days (4) 15 days

6. Calculate Trade Payables Turnover Ratio.

- (1) 29.6 times (2) 2.96 times
(3) 29.6% (4) 2.69 : 1

7. Calculate Average Payment Period.

- (1) 123 days (2) 121 days
(3) 132 days (4) 133 days

8. Trade Receivables Turnover Ratio and Trade Payables Turnover Ratio are categorised as :

- (1) Liquidity Ratio (2) Solvency Ratio
(3) Activity Ratio (4) Profitability Ratio

SPACE FOR ROUGH WORK

Read the following carefully and answer the next five questions :

G, K and B were partners running a partnership for last 10 years, sharing profit and loss in the ratio of 5 : 3 : 2. Post Covid, their firm was affected badly and started incurring losses. On 31st March, 2023 they all decided to dissolve the firm due to continuous losses. Their capital balances were ₹ 4,00,000, ₹ 3,00,000 and ₹ 2,00,000 respectively. Firm had liabilities ₹ 80,000, Cash balance ₹ 40,000, other Sundry Assets ₹ 8,50,000 and P&L A/c constituted the rest. Assets realised at 80% and liabilities were paid in full. There was unrecorded liability of ₹ 50,000 which was settled at ₹ 40,000. Realisation expenses amounted to ₹ 30,000, being paid by G on behalf of the firm.

9. What is the mode of dissolution of the firm followed by G, K and B ?

- (1) Dissolution by Agreement
- (2) On the happening of certain contingencies
- (3) Dissolution by Notice
- (4) Compulsory Dissolution

10. Determine the amount of Profit and Loss Account.

- (1) (Cr.) ₹ 90,000
- (2) (Dr.) ₹ 90,000
- (3) (Cr.) ₹ 1,30,000
- (4) (Dr.) ₹ 1,30,000

11. Determine Gain/Loss on Realisation.

- (1) Loss ₹ 2,40,000
- (2) Gain ₹ 24,000
- (3) Loss ₹ 1,70,000
- (4) Loss ₹ 2,10,000

12. The entry for realisation expenses in above case study will be :

- (1) Realisation A/c Dr.
To Cash A/c
- (2) Realisation A/c Dr.
To G's Capital A/c
- (3) G's Capital A/c Dr.
To Realisation A/c
- (4) Cash A/c Dr.
To Realisation A/c

13. Existing Profit and Loss Account in the books of the firm will be shared/borne by partners in the ratio :

- (1) 5 : 3 : 2
- (2) Equal Ratio
- (3) 4 : 3 : 2
- (4) Ratio of closing capital claims

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14. Libraries run by charitable trusts are an example of :

- | | |
|-----------------|---------------------------------|
| (1) Partnership | (2) Not for profit organisation |
| (3) Companies | (4) Cooperatives |

15. The main source of revenue for 'not for profit' organisation is :

- | | |
|-------------------------------|-------------------------|
| (1) Sale of goods | (2) Sale of periodicals |
| (3) Subscription from members | (4) Sale of assets |

16. Match **List-I** with **List-II**.

List-I	List-II
(A) Share capital	(I) Will be called at the time of winding up
(B) Reserves and surplus	(II) Calls in advance
(C) Reserve capital	(III) Subscribed but not fully paid
(D) Current liabilities	(IV) Sinking fund

Choose the correct answer from the options given below :

- (1) (A) - (I), (B) - (II), (C) - (III), (D) - (IV)
 (2) (A) - (I), (B) - (III), (C) - (II), (D) - (IV)
 (3) (A) - (I), (B) - (II), (C) - (IV), (D) - (III)
 (4) (A) - (III), (B) - (IV), (C) - (I), (D) - (II)

17. Which of the following would affect the Revaluation Account at the time of reconstitution of a partnership firm ?

- | | |
|-------------------------|------------------------------|
| (1) Increase in assets | (2) Drawings against capital |
| (3) Interest on capital | (4) Partner's salary |

18. Identify the correct sequence to be followed while preparing of final account of a partnership firm :

- (A) Profit and Loss Appropriation Account
 (B) Profit and Loss Account
 (C) Trading Account
 (D) Balance Sheet

Choose the correct answer from the options given below :

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

SPACE FOR ROUGH WORK

19. Window dressing is a practice

- (1) to manipulate the accounts to show a better picture of the financial position than the actual one.
- (2) to show excessive depreciation.
- (3) to avoid tax.
- (4) to reduce tax.

20. Match **List-I** with **List-II**.

List-I	List-II
(A) Salary to partner	(I) Credit side of Partner's Capital Account
(B) Interest on partner's loan	(II) Debit side of Partner's Current Account
(C) Interest on partner's drawings	(III) Debit side of Profit and Loss Account
(D) Additional capital introduced	(IV) Credit side of Partner's Current Account

Choose the correct answer from the options given below :

- (1) (A) - (I), (B) - (II), (C) - (III), (D) - (IV)
- (2) (A) - (I), (B) - (III), (C) - (II), (D) - (IV)
- (3) (A) - (IV), (B) - (III), (C) - (II), (D) - (I)
- (4) (A) - (III), (B) - (IV), (C) - (I), (D) - (II)

21. Which of the following would affect the Revaluation Account at the time of admission of a partner ?

- (A) Increase in assets
- (B) Drawings against capital
- (C) Recording of unrecorded assets
- (D) Decrease in liabilities

Choose the correct answer from the options given below :

- (1) (A), (B) and (C) only
- (2) (A), (B) and (D) only
- (3) (A), (C) and (D) only
- (4) (B), (C) and (D) only

22. Match List-I with List-II.

List-I (Items of cash flow)	List-II (Type of activity)
(A) Purchase of tangible assets	(I) Operating activity
(B) Issue of shares	(II) Cash and cash equivalents
(C) Increase in current assets	(III) Investing activity
(D) Marketable securities	(IV) Financing activity

Choose the correct answer from the options given below :

- (1) (A) - (I), (B) - (II), (C) - (III), (D) - (IV)
- (2) (A) - (I), (B) - (III), (C) - (II), (D) - (IV)
- (3) (A) - (I), (B) - (II), (C) - (IV), (D) - (III)
- (4) (A) - (III), (B) - (IV), (C) - (I), (D) - (II)

23. Which one of the following are correct in connection with the Common Size Statement ?

- (A) Expressed as a percentage on revenue from operation
- (B) Horizontal analysis
- (C) Vertical analysis
- (D) Expressed as a percentage on total assets

Choose the correct answer from the options given below :

- (1) (A), (B) and (D) only
- (2) (A), (B) and (C) only
- (3) (A), (C) and (D) only
- (4) (B), (C) and (D) only

24. Calculate the resulting cash flow and state the nature of cash flow from the following information :

Acquired machinery for ₹ 3,50,000 by issuing cheque.

- (1) Investing activity and outflow ₹ 3,50,000
- (2) Investing activity and inflow ₹ 3,50,000
- (3) Investing activity and no flow
- (4) Operating activity and outflow ₹ 3,50,000

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25. Arrange the following in proper sequence while preparing Cash Flow Statement :

- (A) Net cash flow from operating activities
- (B) Cash flow from financing activities
- (C) Cash flow from investing activities
- (D) Calculate net profit before tax and extraordinary items in working note

Choose the correct answer from the options given below :

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

26. The adjustment required for overvaluation of closing stock, while calculating adjusted profit for calculating goodwill is

- (A) reduction from concerned year's profit.
- (B) reduction from next year's profit.
- (C) addition to next year's profit.
- (D) addition to previous year's profit.

Choose the correct answer from the options given below :

- (1) (A), (B) and (D) only
- (2) (A) and (C) only
- (3) (A) and (D) only
- (4) (B), (C) and (D) only

27. Oversubscription is a situation where the

- (1) number of shares applied for is equal to the number of shares issued.
- (2) number of shares applied for is more than the number of shares issued.
- (3) number of shares applied for is less than the number of shares issued.
- (4) face value of the share is less than the issue price of the share.

28. 400 shares of ₹ 50 each issued at par were forfeited for non-payment of final call of ₹ 10 per share. These shares were reissued at ₹ 45 per share as fully paid-up. The amount transferred to capital reserve is :

- (1) ₹ 15,000 (2) ₹ 14,000
(3) ₹ 16,000 (4) ₹ 13,000

29. When debentures are issued at premium and redeemed at premium, the journal entry will have the following combination :

- (A) Discount on issue of debentures account is credited
(B) Loss on issue of debentures account is debited
(C) Security premium account is credited
(D) Premium on redemption of debentures account is credited

Choose the correct answer from the options given below :

- (1) (A), (B) and (D) only (2) (A), (B) and (C) only
(3) (A), (B), (C) and (D) (4) (B), (C) and (D) only

30. Match **List-I** with **List-II**.

List-I (Name of account to be debited or credited, when shares are forfeited)	List-II (Amount to be debited or credited)
(A) Share Capital Account	(I) Debited with amount not received
(B) Share Forfeited Account	(II) Credited with amount not received
(C) Calls-in-arrears Account	(III) Credited with amount received towards share capital
(D) Securities Premium Account	(IV) Debited with amount called up

Choose the correct answer from the options given below :

- (1) (A) - (I), (B) - (II), (C) - (III), (D) - (IV)
(2) (A) - (IV), (B) - (III), (C) - (II), (D) - (I)
(3) (A) - (I), (B) - (II), (C) - (IV), (D) - (III)
(4) (A) - (III), (B) - (IV), (C) - (I), (D) - (II)

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31. Arrange the following in the correct sequence in the context of debenture.

- (A) Payment to debenture-holders
- (B) Creation of DRR
- (C) Issue of debentures
- (D) Redemption becomes due

Choose the correct answer from the options given below :

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

32. If a delay occurs beyond 8 days in refunding the subscription amount, failing to gather the minimum subscription, from the date of closure of the subscription list, the company shall be liable for interest at the rate of :

- | | |
|---------|---------------------------------------|
| (1) 15% | (2) 12% |
| (3) 6% | (4) Prevailing in State Bank of India |

33. A company can accept calls in advance, if authorised by :

- | | |
|-----------------------------|-------------------------------|
| (1) Shareholders | (2) Board of Directors |
| (3) Articles of Association | (4) Memorandum of Association |

34. A, B and C are partners sharing profits in the ratio of 3 : 2 : 1. C died on 1st July, 2023. On this date, final accounts were prepared to ascertain profits for the period. It resulted in a profit of ₹ 1,75,000 to the firm. To give effect to the above :

- (1) Profit and Loss Account will be debited.
- (2) Profit and Loss Appropriation Account will be debited.
- (3) Profit and Loss Account will be credited.
- (4) Profit and Loss Appropriation Account will be credited.

35. On the date of admission of a partner there was a balance of ₹ 45,000 in the account of machinery. It was found undervalued by 10%. The value of machinery will appear in the new Balance Sheet at :

- | | |
|--------------|--------------|
| (1) ₹ 49,500 | (2) ₹ 50,000 |
| (3) ₹ 40,000 | (4) ₹ 40,500 |

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36. Dividend received is
- (1) Operating activity
 - (2) Financing activity
 - (3) Investing activity
 - (4) Cash and cash equivalents
37. A partnership can have maximum 50 partners. This limit has been set by the :
- (1) Indian Partnership Act, 1932
 - (2) State Government
 - (3) Indian Contract Act, 1872
 - (4) Central Government
38. Which of the following is an example of sequential code ?
- (1) Using Code “CL001” for “Accounts of XYZ Ltd”.
 - (2) Using Code “100-199” for “Dealers of Small Pumps”.
 - (3) Using Code “SJ” for “Sales Journals”.
 - (4) Using Code “HQ” for “Headquarters”.
39. If there is no claim against Workmen Compensation Reserve, it is _____ at the time of admission of a partner.
- Fill in the blank with the correct answer from the options given below.
- (1) debited to old partners' capital account.
 - (2) credited to all partners' capital accounts.
 - (3) credited to old partners' capital accounts.
 - (4) debited to all partners' capital accounts.
40. A, B and C are partners sharing profits in the ratio of 3 : 3 : 4. They decide to share the future profits equally. The sacrifice or gain of partners are :
- (1) A gains $\frac{1}{30}$; B gains $\frac{1}{30}$; C sacrifices $\frac{2}{30}$
 - (2) A gains $\frac{2}{30}$; B gains $\frac{1}{30}$; C sacrifices $\frac{3}{30}$
 - (3) A sacrifices $\frac{1}{30}$; B gains $\frac{3}{30}$; C sacrifices $\frac{2}{30}$
 - (4) A gains $\frac{2}{30}$; B gains $\frac{3}{30}$; C sacrifices $\frac{5}{30}$

41. Match **List-I** with **List-II**.

List-I (Equal amount of drawings made)	List-II (Number of month for which interest calculated)
(A) At the end of each half year	(I) 4.5 months
(B) At the beginning of each quarter	(II) 6.5 months
(C) At the beginning of each month	(III) 7.5 months
(D) At the end of each quarter	(IV) 3 months

Choose the correct answer from the options given below :

- (1) (A) - (I), (B) - (II), (C) - (III), (D) - (IV)
 (2) (A) - (I), (B) - (III), (C) - (II), (D) - (IV)
 (3) (A) - (IV), (B) - (II), (C) - (I), (D) - (III)
 (4) (A) - (IV), (B) - (III), (C) - (II), (D) - (I)

42. Kavita and Lalita are partners, sharing profits in the ratio of 2 : 1. They decide to admit Mohan for $\frac{1}{4}^{\text{th}}$ share in future profits with a guaranteed amount of ₹ 25,000. Both Kavita and Lalita undertake to meet the liability arising due to the guaranteed amount to Mohan in their respective profit sharing ratio. The firm earned profits of ₹ 76,000 for the year 2022–23. The deficiency borne by Kavita is :

- (1) ₹ 4,000 (2) ₹ 2,000 (3) ₹ 6,000 (4) ₹ 4,500

43. Anshu and Nitu are partners, sharing profits in the ratio of 3 : 2. They admitted Jyoti as a new partner for $\frac{3}{10}$ share which she acquired $\frac{2}{10}$ from Anshu and $\frac{1}{10}$ from Nitu. Calculate the new profit sharing ratio of Anshu, Nitu and Jyoti.

- (1) 4 : 3 : 3 (2) 3 : 4 : 3 (3) 3 : 3 : 4 (4) 3 : 2 : 1

44. The journal entry for treatment of goodwill, when a new partner brings his share of goodwill in cash and one of the old partners gains, involves the following :

- (A) Gaining Partner's Capital Account is debited
 (B) Premium for Goodwill Account is debited
 (C) Sacrificing Partner's Capital Account is credited
 (D) Gaining Partner's Capital Account is credited

Choose the correct answer from the options given below :

- (1) (A), (B) and (D) only (2) (A), (B) and (C) only
 (3) (A), (B), (C) and (D) (4) (B), (C) and (D) only

SPACE FOR ROUGH WORK

45. While preparing Cash Flow Statement, purchase of goodwill is treated as :
- | | |
|------------------------|------------------------|
| (1) Operating activity | (2) Financing activity |
| (3) Investing activity | (4) Extraordinary item |
46. The components of Computerised Accounting System are :
- | |
|--|
| (1) Data, Report, Ledger, Hardware, Software |
| (2) Data, People, Procedure, Hardware, Software |
| (3) People, Procedure, Ledger, Data, Chart of Accounts |
| (4) Data, Coding, Procedure, Rules, Output |
47. The Sales and Accounts Receivable Subsystem deals with :
- | |
|---|
| (1) the recording of Sales, maintaining of Sales Ledger and Receivables |
| (2) the preparation of Budget for the coming financial year |
| (3) the preparation of Profit and Loss Account, Balance Sheet and Cash Flow Statement |
| (4) the purchase and payment to creditors |
48. The common fields used in a relationship between tables are called :
- | | |
|------------------|-----------------|
| (1) Joint fields | (2) Main fields |
| (3) Table fields | (4) Key fields |
49. On dissolution of a firm, bank overdraft is transferred to :
- | | |
|-------------------------------|----------------------------|
| (1) Bank Account | (2) Realisation Account |
| (3) Partners' Capital Account | (4) Partners' Loan Account |
50. Arrange the following steps in the correct sequence of the life of a company :
- | |
|------------------------------|
| (A) Commencement of Business |
| (B) Incorporation |
| (C) Promotion |
| (D) Floatation |
- Choose the correct answer from the options given below :
- | | |
|------------------------|------------------------|
| (1) (A), (B), (C), (D) | (2) (A), (C), (B), (D) |
| (3) (B), (A), (D), (C) | (4) (C), (B), (D), (A) |

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Read carefully the following instructions :

8. No candidate will be allowed to leave the OMR Answer Sheet blank. If any OMR Answer Sheet is found blank, it shall be crossed by the Invigilator with his/her signature, mentioning “Cancelled” on it.
9. Do not tear or fold any page of the Test Booklet and OMR Answer Sheet.
10. Candidates are advised to ensure that they fill the correct particulars on the OMR Answer Sheet, i.e., Application No., Roll No., Test Booklet No., Name, Mother’s Name, Father’s Name and Signature.
11. Rough work is to be done in the space provided for this purpose in the Test Booklet only.
12. The answers will be evaluated through electronic scanning process. Incomplete or incorrect entries may render the OMR Answer Sheet invalid.
13. Candidates are advised not to fold or make any stray marks on the OMR Answer Sheet. Use of Eraser, Nail, Blade, White Fluid/Whitener, etc., to smudge, scratch or damage in any manner the OMR Answer Sheet during examination is strictly prohibited. Candidature and OMR Answer Sheet of candidates using Eraser, Nail, Blade or White Fluid/Whitener to smudge, scratch or damage in any manner shall be cancelled.
14. There will be one copy of OMR Answer Sheet i.e., the Original Copy. After the examination is over, the candidate shall hand over the OMR Answer Sheet to the Invigilator. The candidate can take away the Test Booklet after the examination is over. If the candidate does not hand over the OMR Answer Sheet to the Invigilator and goes away with the OMR Answer Sheet, his/her candidature shall be cancelled and criminal proceedings shall also be initiated against him/her.
15. Candidates are advised strictly not to carry handkerchief, any mobile phone, any type of watch, belt or wear ornaments like ring, chain, ear-ring, etc., electronic or communication device, pen, pencil, eraser, sharpener and correction fluid to the Examination Centre. If any candidate is found possessing any such item, he/she will not be allowed to enter the examination centre. Possession of a mobile phone or any other aiding material as mentioned above by the candidate in the examination room will be treated as a serious violation and it may lead to cancellation of the candidature and debarring him/her from future examinations.
16. If a candidate violates any instructions or shows any indiscipline or misbehaviour, appropriate action will be taken including cancellation of candidature and debarring from future examinations.
17. Use of electronic/manual calculator is **not** allowed.

NATIONAL TESTING AGENCY

CUET (UG) 2024 : Final Answer Keys

Exam Date : 17.05.2024

Subject :301 - Accountancy / Book Keeping (English)

Q.No Key		Q.No Key		Q.No Key		Q.No Key		Q.No Key		Q.No Key		Q.No Key		Q.No Key	
Book : A		Book : A		Book : B		Book : B		Book : C		Book : C		Book : D		Book : D	
1	2	46	3	1	2	46	1	1	1	46	3	1	3	46	2
2	2	47	1	2	3	47	2	2	2	47	4	2	3	47	1
3	4	48	2	3	4	48	1	3	4	48	1	3	2	48	4
4	4	49	2	4	1	49	2	4	1	49	3	4	1	49	1,2
5	1	50	2	5	1	50	1	5	3	50	1	5	3	50	4
6	3			6	1			6	2			6	2		
7	2			7	3			7	1			7	1		
8	2			8	3			8	4			8	3		
9	3			9	4			9	1,2			9	1		
10	4			10	3			10	4			10	2		
11	1			11	1			11	3			11	1		
12	3			12	2			12	2			12	2		
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14	4			14	2			14	1			14	2		
15	1			15	2			15	3			15	3		
16	1			16	4			16	2			16	4		
17	2			17	2			17	1			17	1		
18	3			18	4			18	3			18	1		
19	2			19	1			19	1			19	1		
20	1			20	3			20	2			20	3		
21	4			21	2			21	1			21	3		
22	1,2			22	2			22	2			22	4		
23	4			23	3			23	1			23	3		
24	3			24	4			24	2			24	1		
25	2			25	1			25	3			25	2		
26	3			26	3			26	4			26	2		
27	1			27	1			27	1			27	2		
28	3			28	4			28	1			28	2		
29	2			29	1			29	1			29	4		
30	1			30	1			30	3			30	2		
31	3			31	2			31	3			31	4		
32	1			32	3			32	4			32	1		
33	2			33	2			33	3			33	3		
34	1			34	1			34	1			34	2		
35	2			35	4			35	2			35	2		
36	1			36	1,2			36	2			36	3		
37	2			37	4			37	2			37	4		
38	3			38	3			38	2			38	1		
39	4			39	2			39	4			39	3		
40	1			40	3			40	2			40	1		
41	1			41	1			41	4			41	4		
42	1			42	3			42	1			42	1		
43	3			43	2			43	3			43	1		
44	3			44	1			44	2			44	2		
45	4			45	3			45	2			45	3		