

UNIVERSITY OF CALICUT

SCHOOL OF DISTANCE EDUCATION

B Com

(Specialization – Computer applications)

(2011 Admission Onwards)

VI Semester

COMPUTERISED ACCOUNTING WITH TALLY

QUESTION BANK

1. Tally package is developed by
A. Peutronics
B. Tally Solutions
C. Coral Softwares
D. Vedika Softwares
2. How many type of companies can be created in Tally?
A. 2
B. 3
C. 4
D. 5
3. Which menu appears after starting Tally for the first time?
A. Gateway of Tally
B. Company Info
C. Display
D. None of these
4. Which shortcut key is pressed to go to company Info. Menu from Gateway of Tally?
A. Alt+F4
B. Alt+f2
C. Alt+F1
D. Alt+F3
5. Which key is pressed to go to Gateway of Tally from company Info. Menu?
A. Ctrl
B. Alt
C. Esc
D. Enter
6. Which option is used in Tally to make changes in created company?
A. Select Company
B. Shut Company
C. Alter
D. None of these

7. Which option from Company Info. menu is selected to create a new Company in Tally?
A. Company Create
B. Create Company
C. Create
D. New Company
8. Which option is selected from Company Info Menu to divide company data into two financial years?
A. Change Tally Vault
B. Alter
C. Split Company Data
D. New Company
9. Which option is used to copy company's data into pen drive or CD?
A. Backup
B. Restore
C. Split Company Data
D. Copy Data
10. Which option is used to place data taken in pen drive or CD to Appropriate place in Tally?
A. Backup
B. Restore
C. Split Company Data
D. None of these
11. Which option is used to open company created in Tally?
A. Create Company
B. Alter
C. Select Company
D. Shut Company
12. Which option is used in Tally to close opened Company?
A. Alter
B. Shut Company
C. Create Company
D. Select Company
13. Which shortcut key is used to take print of any report in Tally?
A. Ctrl+P
B. Shift+P
C. Alt+P
D. Alt+Ctrl+P
14. Which shortcut key is used to export data of any company in Microsoft Excel spreadsheet or in any other company?
A. Alt+P
B. Alt+E
C. Alt+O
D. Alt+S
15. Which shortcut key is used for Select Company in Tally?
A. F1
B. Alt+F1
C. F3
D. Alt+F3
16. Which shortcut key is used to shut opened company in Tally?
A. F1
B. Alt+F1
C. F3
D. Alt+F3
17. Which shortcut key is used to change current period in Tally?
A. F2
B. Alt+F2
C. F3
D. Alt+F3
18. Which option is used to move from one company to another when more than one companies are open?
A. Company Info.
B. Shut Company
C. Select Company
D. Company

19. Which Shortcut key is pressed to create a new company in Tally?
A. F3
B. Alt+F3
C. F2
D. Alt+F2
20. Which Shortcut key is pressed to view features in Tally?
A. F10
B. F11
C. Alt+11
D. F12
21. Which shortcut key is used to view configure in Tally?
A. F10
B. F11
C. F12
D. Alt+F9
22. Which menu is used to create new ledgers, groups and voucher types in Tally?
A. Reports
B. Import
C. Transactions
D. Masters
23. Which submenu is used to create new ledgers, groups and voucher types in Tally?
A. Account Info.
B. Inventory Info.
C. Accounting Vouchers
D. Inventory Vouchers
24. With how many types ledger, group and voucher types can be created in Tally?
A. 2
B. 3
C. 4
D. 5
25. Which submenu is used for voucher entry in Tally?
A. Vouchers
B. Account Vouchers
C. Accounts Info.
D. None of these
26. Which option is used to exit Tally?
A. Exit
B. Close
C. Quit
D. Shut Company
27. Salary Account comes under which head?
A. Indirect Incomes
B. Indirect Expenses
C. Direct Incomes
D. Direct Expenses
28. How many groups are pre-defined in Tally?
A. 28
B. 30
C. 15
D. 19
29. How many primary groups are there in Tally?
A. 19
B. 28
C. 15
D. 20
30. How many secondary groups are there in Tally?
A. 15
B. 13
C. 28
D. 3
31. Which option is used to view list of Primary and Secondary groups in Tally?
A. List of Accounts
B. Accounts
C. List
D. None of these

32. Which ledger is created by Tally automatically as soon as we create a new company?
A. Cash
B. Profit & Loss A/c.
C. Capital A/c.
D. A and B both
33. Which option is used to make changes in created Groups of Ledgers in Tally?
A. Create
B. Display
C. Alter
D. Change
34. How many voucher types are readily available in Tally?
A. 18
B. 16
C. 20
D. 28
35. How many voucher types are provided in Tally to record transactions?
A. 2
B. 3
C. 4
D. 5
36. Which key is pressed to post entries in double entry accounting system instead of single entry system in Tally.ERP9?
A. F11
B. F12
C. Alt+F11
D. Alt+F12
37. Which voucher type is used to transfer amount from one bank to another?
A. Contra
B. Payment
C. Receipt
D. Post-Dated
38. Rs.10, 000 withdrawn from State Bank. In which voucher type this transaction will be recorded?
A. Payment
B. Receipt
C. Contra
D. Post-Dated
39. Where do we record transactions of salary, rent or interest paid?
A. Contra
B. Journal
C. Receipt
D. Payment
40. Where do we record interest received, commission received or rent received in Tally?
A. Contra
B. Payment
C. Receipt
D. Journal
41. Where do we record cash sales in Tally?
A. Contra
B. Receipt
C. Payment
D. Journal
42. Where do we record credit purchase of furniture in Tally?
A. Purchase
B. Payment
C. Receipt
D. Journal
43. Where do we record purchase return, sales return, depreciation, bad debts etc.in Tally?
A. Journal
B. Payment
C. Contra
D. Receipt
44. Where do we record all type of adjustment entry in Tally?
A. F5:Payment
B. F6:Receipt
C. F7:Journal
D. F4:Contra

45. Which shortcut key is pressed and then 'yes' is given in "Use Debit/Credit Noted" to post entry in Credit Note and Debit Note in Tally?
A. Alt+F11
B. F11
C. F12
D. Alt+F12
46. In which voucher type credit purchase entry is posted in Tally?
A. F5:Payment
B. F7:Journal
C. F9:Purchase
D. F6:Receipt
47. In which voucher type credit sales is recorded in Tally?
A. F5:Payment
B. F6:Receipt
C. F7:Journal
D. F8:Sales
48. Which shortcut key is used in 'Company Feature's screen to use Accounting Features in Tally?
A. F1
B. F2
C. F3
D. F4
49. Which shortcut key is used in 'Company Features' screen to use Inventory Features in Tally?
A. F1
B. F2
C. F3
D. F4
50. Which shortcut key is used in 'Company Features' Screen to use Statutory & Taxation in Tally?
A. F3
B. F4
C. F2
D. F1
51. Which option is used to enable VAT, TDS, and Service Tax etc. in Tally?
A. Accounting Features
B. Statutory & Taxation
C. Inventory Features
D. None of these
52. Which key is used to post entry in Debit Note in tally?
A. F7
B. F8
C. Ctrl+F9
D. Ctrl+F8
53. Which key is used to post entry in Debit Note in Tally?
A. F8
B. F9
C. Ctrl+F8
D. Ctrl+F9
54. Which of the following equation is true for balance sheet?
A. Assets = Liabilities +Capital
B. Liabilities = Assets – Capital
C. Capital = Assets – Liabilities
D. All of these
55. Which shortcut key is used to view Report with all details in Tally?
A. F1
B. Alt + F1
C. F3
D. Alt + F2
56. How many options related to Company Features are there in F11: Features in Tally?
A. 3
B. 2
C. 4
D. 5

82. In which voucher type entry is done for TDS calculations?
A. F5:Payment
B. F6:Receipt
C. F7:Journal
D. F4:Contra
83. In which voucher type, amount of VAT or TDS payable to the government will be noted?
A. F5:Payment
B. F4:Contra
C. F6:Receipt
D. F7:Journal
84. Amount payable as TDS can be known by which report in Tally?
A. Computation
B. E-Return
C. Print Form 16A
D. Form-26
85. Which shortcut key is used to take print of VAT or TDS reports?
A. Ctrl + P
B. Shift + P
C. Alt + P
D. Ctrl + Alt + P
86. Which is the shortcut key to zoom TDS Challan?
A. Alt + P
B. Alt + Z
C. Ctrl + Z
D. Ctrl + Alt + Z
87. Which website should be visited to get any information related to TDS?
A. www.income tax.gov.in
B. www.incometax india.gov.in
C. www.tdsindia.gov.in
D. www.incometax india.org.in
88. Which option is used to print Form 16A of TDS?
A. Gateway of Tally StatutoryReport Return Print Form 16A
B. Gateway of Tally Return Print Form 16 A
C. Gateway of Tally TDS Reports Return Print Form 16 A
D. Gateway of Tally Display Statutory Report TDS Reports Return Print Form 16A
89. Which shortcut key is used to set No in 'Use Common Ledger A/c for Item Allocation?'
A. Alt + F11
B. F11
C. Alt + F12
D. F12
90. Which option is selected for different types of VAT entries in Purchase Invoice or Sales Invoice?
A. Applicable VAT
B. Not Applicable
C. Not Applicable VAT
D. No Applicable
91. Which of the following is not compulsory to create while entry in Accounts with Inventory?
A. Stock Groups
B. Stock Items
C. Stock Categories
D. Units of Measure
92. Which reports are prepared monthly in Tally?
A. Profit & Loss A/C
B. Balance Sheet
C. Trial Balance
D. Cash Flow of Funds Flow

93. VAT Structure is beneficial for whom?
A. Trader
B. Balance Sheet
C. Trial Balance
D. Cash Flow or Funds Flow
94. By which option Purchase or Sales register can be viewed?
A. Statutory Books
B. Inventory Books
C. Accounts Books
D. Display
95. Which option is used to view Stock Items or Group Summary?
A. Accounts Books
B. Inventory Books
C. Statutory Books
D. Display
96. Which option is used to view VAT or TDS computation?
A. Accounts Books
B. Statutory Books
C. Display
D. Inventory Books
97. Financial year normally ends no?
A. 30 April
B. 31 March
C. 1 April
D. 31 December
98. Default invoice mode is on for Sales or Purchase entry. Which key should be pressed for entry of sales or Purchase as a voucher?
A. Alt + V
B. Ctrl + V
C. Alt + F8
D. Alt + F9
99. We can change the Company Information from
A. Company Info > Back up
B. Company Info > Alter
C. Company Info > Split Company Data
D. None of these
100. Company Restore option is available in
A. Company Features
B. Company Information
C. Configuration
D. None of these
101. in general the financial year from shall be from
A. 1st April of any year
B. 31st March of any year
C. All of them are true
D. None of these
102. We can modify an existing Company from
A. Company Info > Alter
B. Company Info > Alter Company
C. Gateway of Tally > Modify Company
D. None of these
103. To change Current Date from Gateway of Tally press the key
A. F1
B. F5
C. F2
D. F9
104. Party account can be created through
A. Group creation window
B. Ledger creation window
C. Inventory creation window
D. Any one of them

105. A ledger may get declaration space for its Alias through
A. F12 B. F11 C. Alt + F1 D. Alt + F2
106. F12 is known as
A. Company Features C. Accounting Features
B. Company Configuration D. None of these
107. What is the utility of Tally Vault Password?
A. It will lock the period of Company
B. It will lock all voucher entries for that Company
C. It will not show the Company Name in the Company Select List.
D. None of these
108. We can show Bill wise details of Debtors and Creditors by activating
A. Bill by bill C. Maintain References
B. Maintain Bill wise Details D. None of these
109. The shortcut key to quit from Tally is
A. Ctrl + L C. Ctrl + M
B. Ctrl + P D. Ctrl+Q
110. How many inbuilt Accounts group are in tally by default?
A. 29 B. 31 C. 25 D. 34
111. The shortcut used to activate calculator is
A. Ctrl + N C. Ctrl + A
B. Ctrl + M D. Ctrl + B
112. Suspense Account Group is defined under
A. Income C. Liabilities
B. Expenditure D. Assets
113. To activate MRP feature from Gateway of Tally initially we need to press
A. F11 C. F10
B. F12 D. Alt + F1
114. MRP formula for inclusive of vat is
A. $\{Vat \% * (MRP * QTY)\} / 100$ C. Both a & b
B. $(100 * rate\ of\ vat) / (100 + rate\ of\ vat)$ D. None of these
115. Manufacturing Journal creates based on
A. Journal C. Stock Journal
B. Receipt Note D. Purchase Quotation
116. To create Manufacturing Journal which option must be activated
A. Use Common Narration C. Prefilled with Zero
B. Narrations for each entry D. Use as manufacturing Journal
117. How many types of Measurement Units we can create in Tally?
A. 2 C. 5
B. 3 D. Unlimited

118. To activate Job Costing which options require to be activated?
A. Maintain Cost Centre
B. Use Cost Centre for Job Costing
C. Both a & b
D. None of these
119. Multiple Godowns are activated from
A. F11
B. F11 > F1
C. F11 > F2
D. F11 > F3
120. In Tally, there are _____ predefined ledgers
A. One
B. Three
C. Two
D. Four
121. We can see list of Memorandum Vouchers from
A. Cash/Bank Books
B. Exception Reports
C. Accounts Books
D. Trail Balance
122. To print a voucher from Tally we need to press
A. Ctrl + P
B. Shift + P
C. Alt + P
D. Ctrl + Alt + P
123. We can see Working Capital figure changing
A. Voucher configuration
B. Profit & Loss configuration
C. Balance Sheet configuration
D. Ledger configuration
124. Input Vat Ledger is created under which account?
A. Duties & Taxes
B. Sales
C. Sales Return
D. None of these
125. We can create multiple users in Tally activating
A. Tally Audit
B. Use Security Control
C. Both (a) and (b)
D. None of these
126. "Allow components list details (Bill of Materials)" option is activated for
A. Ledgers
B. Cost Category
C. Stock Items
D. Budgets
127. Retained Earnings is an alias of
A. Indirect Income
B. Reserve and Surplus
C. Capital Account
D. Investments
128. We can repeat narration by pressing
A. Shift + R
B. Alt + R
C. Ctrl +
D. Alt + Shift + R
129. What is MRP?
A. Market Price
B. Maximum Retail Price
C. Marginal Price
D. Minimum Retail Price
130. We can use Stock Journal for
A. Production and Consumption
B. Inter Godown transfer for stock
C. Both (a) and (b)
D. None of these

131. Discount Column is available in
A. Sales Invoice
B. Purchase Invoice
C. Both (a) and (b)
D. None of these
132. We can get the report of Interest from
A. Account Books
B. Cash and Fund flow
C. Inventory Books
D. Statements of Accounts
133. We can cancel a voucher using
A. Alt + X
B. Ctrl + X
C. Shift + X
D. Ctrl + Shift + X
134. To see reports of Job Work Analysis
A. Display-Statement of a/cs
B. Display-Statement of a/cs-Job Work Analysis
C. Display-Statement of a/cs-Cost Centre-Job work
D. None of these
135. for reconciliation of Bank press
A. F12
B. F10
C. F5
D. F6
136. To create Scenario which option requires to be activated?
A. Use Rev Journal & Optional voucher in F12
B. Use Optional voucher in F11
C. Use Reversing voucher in F11
D. Use Rev journal & Optional voucher in F11
137. Optional Voucher is one type of
A. Conventional Voucher
B. Unconventional Voucher
C. Both (a) & (b)
D. None of these
138. TDS deduction entry can be made through
A. Payment Voucher
B. Journal Voucher
C. Receipt Voucher
D. All of these
139. To create Purchase Order press
A. Alt + F4
B. Ctrl + F4
C. F4
D. None of these
140. List of Optional Voucher we can get from
A. Cash Bank Books
B. Exceptional Reports
C. Accounts Books
D. Balance Sheet
141. Input Vat Credit on Capital goods should be defined under
A. Capital Account
B. Current Liabilities
C. Duties & Taxes
D. Misc. Expenses (Assets)
142. Single Entry mode is applicable for
A. Receipt Voucher
B. Contra Voucher
C. Payment Voucher
D. All of these

143. Online voucher creation from Day Book report by pressing
A. Ctrl + A
B. Shift + A
C. Alt + A
D. None of these
144. Reversing journal is a
A. Conventional Voucher
B. Unconventional Voucher
C. Both (a) and (b)
D. None of these
145. To hide the name of the Company you need to define
A. Security Control
B. Tally Audit
C. Create at least one User
D. Tally Vault Password
146. To declare a voucher as Post Dated press
A. Ctrl + T
B. Alt + T
C. Ctrl + P
D. Ctrl + D
147. We can switch from Accounting Voucher to Inventory Voucher pressing
A. F2
B. Alt +F1
C. Ctrl + F1
D. F11
148. Goods returning to a Creditor after challan but before bill we need to pass
A. Debit Note
B. Receipt Note
C. Rejection Out
D. Rejection In
149. Branch / Division is a group defined under
A. Liabilities
B. Assets
C. Income
D. Expenditure
150. To use Dr/Cr instead of To/By during Voucher entry or vice versa, Press
A. F10
B. F12
C. F11
D. None of these
151. ETCS means
A. Enable Tax Collected at Source
B. Electronic Tax Collected at Source
C. Electric Tax Collected at Source
D. None of these
152. What is TAN?
A. Tax Account Number
B. Tax Assessment Number
C. Tax Assignment Number
D. None of these
153. To get Payroll Reports choose
A. Gateway of Tally > Display
B. Gateway of Tally > Display > Statement of Accounts
C. Gateway of Tally > Display > Statement of Payroll
D. Gateway of Tally > Display > Payroll Reports
154. How can we see Vat Reports?
A. Gateway of Tally > Display
B. Gateway of Tally > Vat Reports
C. Gateway of Tally > Display > Statutory Info
D. Gateway of Tally > Display > Statutory Reports

155. BOM represents
A. Billing of Machines
B. Bill of Materials
C. Bill of Maintenance
D. None of these
156. "Alias" represents
A. Short name
B. Nick name
C. Code name
D. All of these
157. To change the date, shortcut used
A. Alt+F2
B. Alt+F3
C. F2
D. F1
158. If we purchase any fixed asset in credit, we can pass it from
A. Payment mode
B. Receipt mode
C. Journal mode
D. Contra mode
159. Transfer of materials from one godown to another godown, use
A. Manufacturing Journal
B. Stock Journal
C. Purchase Journal
D. Both A & B
160. Recording of actual stock as physically verified or counted is done through
A. Journal
B. Stock Journal
C. Physical Stock
D. Sales
161. Service Tax Report can be seen from
A. Display > Day Book
B. Display > Account Books
C. Display > Statutory Masters
D. Display > Statutory Reports
162. Payroll Auto fill is done through
A. Ctrl + A
B. Alt + A
C. Ctrl + B
D. Alt + B
163. To get Payroll Reports choose
A. Gateway of Tally > Display
B. Gateway of Tally > Display > Statement of Accounts
C. Gateway of Tally > Display > Statement of Payroll
D. Gateway of Tally > Display > Payroll Reports
164. What is the full form of TCS?
A. Tax Collected by Staff
B. Tax Consumption at Source
C. Tax Collected at Source
D. Tax Collected from Sales
165. The shortcut used for Sales Order is
A. Alt+F4
B. Alt+F5
C. Alt+F7
D. Alt+F8
166. Budget represents
A. Estimation
B. Forecasting
C. Assumption
D. All of these
167. Find out which is not a Default Ledger in Tally
A. Cash in Hand
B. Capital Account
C. Profit & Loss
D. None of these

168. The Profit & Loss statement can be displayed in ----- format(s).
A. Horizontal
B. Vertical
C. A or B
D. None of the above
169. Default ledger accounts in tally are _____
A. Balance sheet & profit & loss profit & loss and trial balance
B. Profit & loss and trial balance
C. Cash and profit & loss
D. Cash and bank
170. Default 'godown' name in tally is _____
A. Primary
B. Main location
C. A or b
D. None of the above
171. 'Tally vault' is a _____
A. Security mechanism
B. Ledger a/c
C. Cost category
D. None of the above
172. To create a sales voucher in tally, you have to press _____
A. F5
B. F7
C. F8
D. F9
173. A Group Company is ----- given to the merged accounts of member companies of the group.
A. a name
B. an identity
C. A and B
D. None of the above
174. In tally you get currency symbol option from _____ menu
A. Company creation
B. Stock items units
C. Regional setting
D. None of the above
175. ----- gives the balance for each day for the voucher type has been selected.
A. Trial Balance
B. Daybook
C. Balance Sheet
D. None of the above
176. For 'stock journal' entry we press _____ in tally
A. F7
B. Alt + F7
C. F10
D. F11
177. Which option lists inventory valuation method in tally?
A. Stock report
B. Stock journal
C. Stock analysis
D. Stock summary
178. How to activate the tally audit feature in a company?
A. Press F11 key
B. During the creation of a company
C. In -comp info -> security control-option
D. Press F12 key
179. What is the predefined number of groups in tally?
A. 16
B. 28
C. 128
D. 228

180. Which of the following is used for voucher entry?
A. Ledger Account
B. Groups
C. Sub-Groups
D. Depends on number of companies
181. Which of the following user type can view audit list?
A. Tally Vault
B. Owner
C. Data Entry
D. Administrator
182. How can data be imported in tally ?
A. One company to another company created within Tally Package
B. Other programs - a spreadsheet or a database file.
C. Depends on number of companies
D. Both A and B
183. Which of the following file is usually used as a master file?
A. Inventory subsidiary
B. Cash disbursements.
C. Cash receipts.
D. Payroll transactions.
184. What is the advantage of a computer-based transaction processing system?
A. Does not require as stringent a set of internal controls.
B. Will produce a more accurate set of financial statements.
C. Eliminates the need to reconcile control accounts and subsidiary ledgers.
D. Will be more efficient at producing financial statements.
185. Which of the following can be budgeted in tally?
A. Net Transactions
B. Closing Balance
C. Closing Balance
D. A and B
186. Which of the following can be budgeted in tally?
A. Net Transactions
B. Closing Balance
C. Closing Balance
D. A and B
187. Which of the following shows daily balance for a selected voucher type?
A. Daybook
B. Trial Balance
C. Balance Sheet
D. None of the above
188. Which shortcut key(s) are used to enter a stock journal in tally?
A. F7
B. Control + F7
C. Alt + F7
D. Shift + F7
189. How many types of users are present in tally?
A. 1
B. 2
C. 3
D. 4
190. Which shortcut key(s) are used to display list of inventory reports within balance sheet?
A. F8
B. F9
C. F10
D. F11
191. Which of the following is the predefined stock category in tally?
A. Primary
B. Symbol
C. Stock
D. Main location

192. Which file in tally is used to record the import activity ?
A. Tally.dat
B. Tally.ini
C. Tally.imp
D. None of the above
193. Which of the following is compulsory to create while entry in Accounts with Inventory?
A. Stock Groups
B. Stock Items
C. Units of Measure
D. All of these
194. 'Inventory books' is used to view
A. Stock Items
B. Group Summary
C. Both A and B above
D. None of these
195. Trial balance is prepared on..... basis
A. Monthly
B. Annually
C. Half yearly
D. Any of the above.
196. A..... serves the purpose of both journal and ledger accounts
A. Journal proper
B. Purchase day book
C. Cash book
D. Any of the above
197. The rate of trade discount varies with the ----- purchased
A. Total asset
B. Current asset
C. Quantity
D. None of these
198. A 'credit note' is sent by----- to -----
A. Seller, buyer
B. Buyer, seller
C. Customer, seller
D. Creditor, seller
199. A 'Debit note' is a statement sent to the ----- by the -----
A. Seller, buyer
B. Buyer, seller
C. Customer, seller
D. Creditor, seller
200. A trial balance is a-----
A. Ledger
B. Journal
C. Account
D. List

ANSWER KEY									
Q.No	Answer	Q.No	Answer	Q.No	Answer	Q.No	Answer	Q.No	Answer
1	b	41	b	81	c	121	b	161	d
2	a	42	d	82	c	122	c	162	b
3	b	43	a	83	a	123	c	163	d
4	d	44	c	84	a	124	a	164	c
5	c	45	b	85	c	125	b	165	b
6	c	46	c	86	b	126	c	166	d
7	b	47	d	87	b	127	b	167	d
8	c	48	a	88	d	128	c	168	c
9	a	49	b	89	d	129	b	169	c
10	b	50	a	90	b	130	c	170	b
11	c	51	b	91	c	131	c	171	a
12	b	52	c	92	c	132	d	172	c
13	c	53	c	93	d	133	a	173	c
14	b	54	d	94	c	134	b	174	a
15	c	55	b	95	b	135	c	175	b
16	b	56	a	96	b	136	d	176	b
17	b	57	c	97	b	137	b	177	d
18	b	58	d	98	b	138	b	178	b
19	b	59	c	99	b	139	a	179	b
20	b	60	a	100	b	140	b	180	a
21	c	61	b	101	a	141	c	181	d
22	d	62	b	102	a	142	d	182	d
23	a	63	c	103	c	143	c	183	a
24	a	64	b	104	b	144	b	184	d
25	b	65	a	105	a	145	d	185	d
26	c	66	c	106	b	146	a	186	d
27	b	67	a	107	c	147	b	187	a
28	a	68	d	108	b	148	c	188	c
29	c	69	b	109	d	149	a	189	c
30	b	70	c	110	b	150	b	190	b
31	a	71	b	111	a	151	b	191	a
32	d	72	c	112	c	152	b	192	b
33	c	73	d	113	b	153	d	193	d
34	a	74	b	114	c	154	d	194	c

35	a	75	b	115	c	155	b	195	d
36	b	76	c	116	d	156	d	196	c
37	a	77	b	117	a	157	c	197	c
38	c	78	b	118	c	158	c	198	a
39	d	79	c	119	c	159	b	199	a
40	b	80	b	120	c	160	c	200	d

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