



LIFE·PAC®

Accounting

Teacher's Guide



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Alpha Omega Publications

Accounting

Teacher's Guide

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Alpha Omega Publications®

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Accounting LIFEPAC Management

STRUCTURE OF THE LIFEPAC CURRICULUM

The LIFEPAC curriculum is conveniently structured to provide one teacher handbook containing teacher support material with answer keys and ten student worktexts for each subject at grade levels two through twelve. The worktext format of the LIFEPACs allows the student to read the textual information and complete workbook activities all in the same booklet. The easy to follow LIFEPAC numbering system lists the grade as the first number(s) and the last two digits as the number of the series. For example, the Language Arts LIFEPAC at the 6th grade level, 5th book in the series would be LAN0605.

Each LIFEPAC is divided into 3 to 5 sections and begins with an introduction or overview of the booklet as well as a series of specific learning objectives to give a purpose to the study of the LIFEPAC. The introduction and objectives are followed by a vocabulary section which may be found at the beginning of each section at the lower levels, at the beginning of the LIFEPAC in the middle grades, or in the glossary at the high school level. The student should learn all vocabulary words before working the LIFEPAC sections to improve comprehension, retention, and reading skills.

Each activity or written assignment has a number for easy identification, such as 1.1. The first number corresponds to the LIFEPAC section and the number to the right of the decimal is the number of the activity.

Teacher/Adult checkpoints, which are essential to maintain quality learning, are found at various locations throughout the LIFEPAC. The teacher should check: 1) neatness of work and penmanship, 2) quality of understanding (tested with a short oral quiz), 3) thoroughness of answers (complete sentences and paragraphs, correct spelling, etc.), 4) completion of activities (no blank spaces), and 5) accuracy of answers as compared to the answer key (all answers correct).

The self test questions are also number coded for easy reference. For example, 2.015 means that this is the 15th question in the self test of Section II. The first number corresponds to the LIFEPAC section, the zero indicates that it is a self test question, and the number to the right of the zero the question number.

The LIFEPAC Test is packaged at the centerfold of each LIFEPAC. It should be removed and put aside before giving the booklet to the student for study.

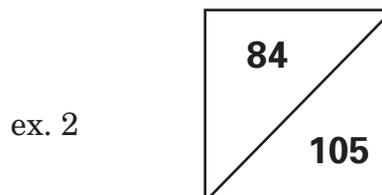
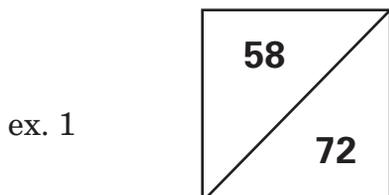
Answer and test keys have the same numbering system as the LIFEPACs and appear at the back of this handbook. The student may be given access to the answer keys (not the test keys) under teacher supervision so that he can score his own work.

A thorough study of the Curriculum Overview by the teacher before instruction begins is essential to the success of the student. The teacher should become familiar with expected skill mastery and understand how these grade level skills fit into the overall skill development of the curriculum. The teacher should also preview the objectives that appear at the beginning of each LIFEPAC for additional preparation and planning.

TEST SCORING and GRADING

Answer keys and test keys give examples of correct answers. They convey the idea, but the student may use many ways to express a correct answer. **The teacher should check for the essence of the answer, not for the exact wording.** Many questions are high level and require thinking and creativity on the part of the student. Each answer should be scored based on whether or not the main idea written by the student matches the model example. “Any Order” or “Either Order” in a key indicates that no particular order is necessary to be correct.

Most self tests and LIFEPAC Tests at the lower elementary levels are scored at 1 point per answer; however, the upper levels may have a point system awarding 2 to 5 points for various answers or questions. Further, the total test points will vary; they may not always equal 100 points. They may be 78, 85, 100, 105, etc.



A score box similar to ex.1 above is located at the end of each self test and on the front of the LIFEPAC Test. The bottom score, 72, represents the total number of points possible on the test. The upper score, 58, represents the number of points your student will need to receive an 80% or passing grade. If you wish to establish the exact percentage that your student has achieved, find the total points of his correct answers and divide it by the bottom number (in this case 72.) For example, if your student has a point total of 65, divide 65 by 72 for a grade of 90%. Referring to ex. 2, on a test with a total of 105 possible points, the student would have to receive a minimum of 84 correct points for an 80% or passing grade. If your student has received 93 points, simply divide the 93 by 105 for a percentage grade of 89%. Students who receive a score below 80% should review the LIFEPAC and retest.

The following is a guideline to assign letter grades for completed LIFEPACs based on a maximum total score of 100 points.

- LIFEPAC Test = 60% of the Total Score (or percent grade)
- Self Test = 25% of the Total Score (average percent of self tests)
- Reports = 10% or 10* points per LIFEPAC
- Oral Work = 5% or 5* points per LIFEPAC

*Determined by the teacher’s subjective evaluation of the student’s daily work.

Accounting LIFEPAC Management

Example:

LIFEPAC Test Score	=	92%	92	x	.60	=	55 points
Self Test Average	=	90%	90	x	.25	=	23 points
Reports						=	8 points
Oral Work						=	4 points

TOTAL POINTS						=	90 points
--------------	--	--	--	--	--	---	-----------

Grade Scale based on point system:	100	–	94	=	A
	93	–	86	=	B
	85	–	77	=	C
	76	–	70	=	D
	Below		70	=	F

TEACHER HINTS and STUDYING TECHNIQUES

LIFEPAC Activities are written to check the level of understanding of the preceding text. The student may look back to the text as necessary to complete these activities; however, a student should never attempt to do the activities without reading (studying) the text first. Self tests and LIFEPAC Tests are never open-book tests.

Writing complete answers (paragraphs) to some questions is an integral part of the LIFEPAC Curriculum in all subjects. This builds communication and organization skills, increases understanding and retention of ideas, and helps enforce good penmanship. Complete sentences should be encouraged for this type of activity. Obviously, single words or phrases do not meet the intent of the activity, since multiple lines are given for the response.

Review is essential to student success. Time invested in review where review is suggested will be time saved in correcting errors later. Self tests, unlike the section activities, are closed book. This procedure helps to identify weaknesses before they become too great to overcome. Certain objectives from self tests are cumulative and test previous sections; therefore, good preparation for a self test must include all material studied up to that testing point.

The following procedure checklist has been found to be successful in developing good study habits in the LIFEPAC curriculum.

1. Read the Introduction and Table of Contents.
2. Read the objectives.
3. Recite and study the entire vocabulary (glossary) list.
4. Study each section as follows:
 - a. Read all the text for the entire section, but answer none of the activities.

- b. Return to the beginning of the section and memorize each vocabulary word and definition.
 - c. Reread the section, complete the activities, check the answers with the answer key, correct all errors, and have the teacher check.
 - d. Read the self test but do not answer the questions.
 - e. Go to the beginning of the first section and reread the text and answers to the activities up to the self test you have not yet done.
 - f. Answer the questions to the self test without looking back.
 - g. Have the self test checked by the teacher.
 - h. Correct the self test and have the teacher check the corrections.
 - i. Repeat steps a–h for each section.
5. Use the SQ3R* method to prepare for the LIFEPAC Test.
 6. Take the LIFEPAC Test as a closed book test.
 7. LIFEPAC Tests are administered and scored under direct teacher supervision. Students who receive scores below 80% should review the LIFEPAC using the SQ3R* study method and retake the test.

- *SQ3R:** **S**can the whole LIFEPAC.
 Question yourself on the objectives.
 Read the whole LIFEPAC again.
 Recite through an oral examination.
 Revise weak areas.

GOAL SETTING and SCHEDULES

Basically, two factors need to be considered when assigning work to a student in the LIFEPAC curriculum.

The first factor is time. An average of 45 minutes should be devoted to each subject, each day. Remember, this is only an average. Because of extenuating circumstances a student may spend only 15 minutes on a subject one day and the next day spend 90 minutes on the same subject.

The second factor is the number of pages to be worked in each subject. A single LIFEPAC is designed to take 3 to 4 weeks to complete. Allowing about 3-4 days for LIFEPAC introduction, review, and tests, the student has approximately 15 days to complete the LIFEPAC pages. Simply take the number of pages in the LIFEPAC, divide it by 15 and you will have the number of pages that must be completed on a daily basis to keep the student on schedule. For example, a LIFEPAC containing 45 pages will require 3 completed pages per day. Again, this is only an average. While working a 45 page LIFEPAC, the student may complete only 1 page the first day if the text has a lot of activities or reports, but go on to complete 5 pages the next day.

Accounting LIFEPAC Management

FORMS

The sample weekly lesson plan and student grading sheet forms are included in this section as teacher support materials and may be duplicated at the convenience of the teacher.

The student grading sheet is provided for those who desire to follow the suggested guidelines for assignment of letter grades found on page 4 of this section. The student's self test scores should be posted as percentage grades. When the LIFEPAC is completed the teacher should average the self test grades, multiply the average by .25 and post the points in the box marked self test points. The LIFEPAC percentage grade should be multiplied by .60 and posted. Next, the teacher should award and post points for written reports and oral work. A report may be any type of written work assigned to the student whether it is a LIFEPAC or additional learning activity. Oral work includes the student's ability to respond orally to questions which may or may not be related to LIFEPAC activities or any type of oral report assigned by the teacher. The points may then be totaled and a final grade entered along with the date that the LIFEPAC was completed.

The Student Record Book, which was specifically designed for use with the Alpha Omega curriculum, provides space to record weekly progress for one student over a nine-week period as well as a place to post self test and LIFEPAC scores. The Student Record Books are available through the current Alpha Omega catalog; however, unlike the enclosed forms these books are not for duplication and should be purchased in sets of four to cover a full academic year.

Special Instructions for Accounting

WELCOME to this exciting new curriculum offering from Alpha Omega Publications. Accounting systems play a significant role in every modern business. It is the method of finding the universal measurement of the success or failure of a business often referred to as *the bottom line*. Accurate accounting information is essential in directing the decision making process that enables a business to succeed in a competitive business environment. These same basic principles can be applied to maintain personal financial records.

Here are some tips that should help your student successfully complete this course:

1. This program teaches accounting procedures and assumes that the student has already mastered basic mathematical skills. Therefore, all computations should be done with a calculator.
2. Use a calculator that has large buttons and a display that is easy to read. The calculator on a computer could also be used.
4. 10-key adding machine skills are not discussed in this material but could be made an optional requirement.
3. Drill and review the vocabulary words. They are key to understanding both the information as it is presented and the instructions for the activities.
4. Many of the LIFEPACs include extra blank forms. These can be duplicated and used as they are needed.
5. It is highly recommended that most students complete the *optional activities for extra credit* that are in the final section of many of the LIFEPACs.
6. Often an early mistake can affect several accounting forms. In some situations it might be best to grade one form before the student completes the next one.
7. It is important that each form be completed as neatly and as completely as possible. Have students observe the proper error correction procedures.
8. For illustration purposes, the answer keys show the year on all dates as (20—). However, students should always use the complete current year: 2001, 2002, 2003, etc.
9. It is important that students achieve a high level of mastery for each accounting procedure as it is presented. The final unit of the program program utilizes most of the procedures learned throughout the year in completing a business simulation.
10. Take a field trip to observe the accounting department in a medium to large business.

IMPORTANT NOTES:

The ***Teacher's Notes*** that appear throughout this Teacher's Guide usually contain grading instructions; however, they may also give suggestions for instruction or clarification of concepts presented. It is recommended that you preview the appropriate section of the Teacher's Guide before assigning the work to the student.

LIFEPAC 10 is a business simulation that represents a complete accounting cycle. To ensure that the student starts and continues correctly, the project should be completed under your supervision. The work must be neat and legible, and corrections should follow the procedures discussed in previous LIFEPACs. Normally, work of this type is done in pen with the exception of the worksheet; however, you may feel that using a pencil is a better way to complete this project. NOTE: Students may use previous LIFEPACs for reference while completing this simulation.



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VOCABULARY

Accountant – a person responsible for interpreting financial data.

Asset – anything of value that is owned.

Basic accounting equation – a formula that illustrates the relationship between assets, liabilities and capital.

Bookkeeper – a person responsible for recording business transactions.

Business entity – the existence of a business as an artificial individual.

Business transaction – business activity that causes changes in the value of assets, liabilities and capital.

Capital – the financial interest of the owner of a business; determined by subtracting total liabilities from the total assets. Also called Owner's Equity.

Corporation – an association of individuals united for a common purpose to use a common name and to change members without dissolving the association; a business chartered under state law and owned by stockholders.

Drawing – an owner's withdrawal of cash from his business for personal use.

Equities – the claims against the assets of a business.

Fiscal period – the period of time that the books are open to record transactions and summarize accounting information.

Liability – any amount that is owed.

Partnership – an association of two or more persons to carry on as co-owners of a business for profit.

Proprietor – the owner of a business.

Revenue – the increase in owner's equity caused by income from the sale of goods and services.

Sole proprietorship – a business owned and managed by one person.

SECTION I (see Self Test 1)

SECTION II (see Self Test 2)

SECTION III

					<i>Accounts Affected</i>	<i>Account Classification</i>	<i>Change in Balance</i>
3.1	A = \$130						
3.2	C = \$120						
3.3	L = \$70						
	<i>Assets</i>	=	<i>Liabilities</i>	+			
3.4	\$8,000	=	\$2,000	+			
							\$6,000
3.5	\$6,000	=	\$3,200	+			\$2,800
3.6	\$2,500	=	\$600	+			\$1,900
3.7	\$3,600	=	\$1,800	+			\$1,800
3.8	A						
3.9	C						
3.10	A						
3.11	A						
3.12	L						
3.13	A						
3.14	L						
					Either order:		
3.15	a. Cash					Asset	Increase
	b. Capital					Capital	Increase
3.16	a. Cash					Asset	Increase
	b. Capital					Capital	Increase
3.17	a. Capital					Capital	Decrease
	b. Cash					Asset	Decrease
3.18	a. Capital					Capital	Decrease
	b. Cash					Asset	Decrease
3.19	a. Supplies					Asset	Increase
	b. Cash					Asset	Decrease
3.20	a. Prepaid Ins.					Asset	Increase
	b. Accts. Payable					Liability	Increase

SECTION IV

		<i>Accounts Affected</i>	<i>Account Classification</i>	<i>Change in Balance</i>
4.1	a. asset			
	b. liability			
	c. asset			
	d. asset			
	e. liability			
	f. asset			
	g. capital			
	h. liability			
	i. asset			
	j. capital			
	k. asset			
4.2	a. no change			
	b. decrease			
	c. no change			
	d. increase			
	e. no change			
	f. increase			
	g. decrease			
4.3	<i>Assets</i> = <i>Liabilities</i> + <i>Capital</i>			
	a. <i>increase</i> <i>no effect</i> <i>increase</i>			
	b. <i>no effect</i> <i>no effect</i> <i>no effect</i>			
	c. <i>increase</i> <i>no effect</i> <i>increase</i>			
	d. <i>increase</i> <i>increase</i> <i>no effect</i>			
	e. <i>decrease</i> <i>no effect</i> <i>decrease</i>			
	f. <i>decrease</i> <i>decrease</i> <i>no effect</i>			
	g. <i>decrease</i> <i>no effect</i> <i>decrease</i>			
		Either order:		
4.4	1. Cash		Asset	Increase
	Capital		Capital	Increase
	2. Equipment		Asset	Increase
	Cash		Asset	Decrease
	3. Capital		Capital	Decrease
	Cash		Asset	Decrease
	4. Equipment		Asset	Increase
	Accts. Payable		Liability	Increase
	5. Cash		Asset	Increase
	Capital		Capital	Increase
	6. Cash		Asset	Increase
	Capital		Capital	Increase
	7. Supplies		Asset	Increase
	Cash		Asset	Decrease
	8. Cash		Asset	Decrease
	Capital		Capital	Decrease
	9. Accts. Payable		Liability	Decrease
	Cash		Asset	Decrease
	10. Capital		Capital	Decrease
	Cash		Asset	Decrease

Accounting LIFEPAC 1

4.5

ASSETS

= LIABILITIES + CAPITAL

TRANS NO.	CASH	SUPPLIES	EQUIPMENT	ACCOUNTS PAYABLE	CAPITAL
1.	+9,600				+9,600
2.	-2,400		+2,400		
Balance	7,200		2,400		9,600
3.	-900				-900
Balance	6,300		2,400		8,700
4.			+6,600	+6,600	
Balance	6,300		9,000	6,600	8,700
5.	+1,500				+1,500
Balance	7,800		9,000	6,600	10,200
6.	+2,700				+2,700
Balance	10,500		9,000	6,600	12,900
7.	-480	+480			
Balance	10,020	480	9,000	6,600	12,900
8.	-1,200				-1,200
Balance	8,820	480	9,000	6,600	11,700
9.	-6,600			-6,600	
Balance	2,220	480	9,000		11,700
10.	-1,100				-1,100
Balance	1,120	480	9,000		10,600

BALANCE PROOF: Total of Assets: \$10,600 = Liabilities + Capital: \$10,600

*Accounts Account Change in
Affected Classification Balance*

Either order:

4.6	1.	Capital Cash	Capital Asset	Decrease Decrease	11.	Cash Capital	Asset Capital	Decrease Decrease
	2.	Cash Capital	Asset Capital	Increase Increase	12.	Cash Capital	Asset Capital	Decrease Decrease
	3.	Cash Capital	Asset Capital	Increase Increase	13.	Cash Accts. Payable	Asset Liability	Decrease Decrease
	4.	Cash Capital	Asset Capital	Decrease Decrease	14.	Cash Capital	Asset Capital	Increase Increase
	5.	Cash Accts. Payable	Asset Liability	Decrease Decrease	15.	Cash Capital	Asset Capital	Decrease Decrease
	6.	Cash Capital	Asset Capital	Increase Increase	16.	Cash Capital	Asset Capital	Increase Increase
	7.	Cash Capital	Asset Capital	Decrease Decrease				
	8.	Cash Prepaid Ins.	Asset Asset	Decrease Increase				
	9.	Cash Supplies	Asset Asset	Decrease Increase				
	10.	Cash Capital	Asset Capital	Increase Increase				

Accounting LIFEPAC 1

4.7

	ASSETS			= LIABILITIES + CAPITAL	
TRANS NO.	Cash	Supplies	Prepaid Insurance	Accounts Payable	J. King, Capital
1.	1,500	1,800	300	850	2,750
2.	-700				-700
Balance	800	1,800	300	850	2,050
3.	+600				+600
Balance	1,400	1,800	300	850	2,650
4.	+2,000				+2,000
Balance	3,400	1,800	300	850	4,650
5.	-25				-25
Balance	3,375	1,800	300	850	4,625
6.	-150			-150	
Balance	3,225	1,800	300	700	4,625
7.	+800				+800
Balance	4,025	1,800	300	700	5,425
8.	-45				-45
Balance	3,980	1,800	300	700	5,380
9.	-200		+200		
Balance	3,780	1,800	500	700	5,380
10.	-100	+100			
Balance	3,680	1,900	500	700	5,380
11.	+500				+500
Balance	4,180	1,900	500	700	5,880
12.	-200				-200
Balance	3,980	1,900	500	700	5,680
13.	-100				-100
Balance	3,880	1,900	500	700	5,580
14.	-350			-350	
Balance	3,530	1,900	500	350	5,580
15.	+700				+700
Balance	4,230	1,900	500	350	6,280
16.	-25				-25
Balance	4,205	1,900	500	350	6,255
17.	+150				+150
Balance	4,355	1,900	500	350	6,405

BALANCE PROOF: Total of Assets: \$6,755 = Liabilities + Capital: \$6,755

OPTIONAL EXERCISES FOR EXTRA CREDIT

- | | |
|--|---|
| <ol style="list-style-type: none"> 1. the concept of Business Entity 2. a. Owner's equity (capital)
b. Creditor's equity (liabilities) 3. the relationship between assets, liabilities and capital 4. liability 5. Cash (increases) and Capital (increases) 6. liabilities decrease because the business owes less money | <ol style="list-style-type: none"> 7. Assets = Liabilities + Capital 8. Cash (increases) and Capital (increases) 9. the dollar 10. <ol style="list-style-type: none"> 1. What accounts are affected? 2. What is the classification of each account? 3. How are the account balances affected? |
|--|---|

TRANS NO.	<i>Cash</i>	<i>Accounts Rec.</i>	<i>Office Supplies</i>	<i>Law Books</i>	<i>Office Equip.</i>	<i>Accounts Payable</i>	<i>G. Smith, Capital</i>
1.	+5,000				+9,500		+14,500
2.	-600						-600
Balance	4,400				9,500		13,900
3.	-900			+900			
Balance	3,500			900	9,500		13,900
4.	-110		110				
Balance	3,390		110	900	9,500		13,900
5.	-1,000			+2,500		+1,500	
Balance	2,390		110	3,400	9,500	1,500	13,900
6.	+670						+670
Balance	3,060		110	3,400	9,500	1,500	14,570
7.			+560			+560	
Balance	3,060		670	3,400	9,500	2,060	14,570
8.		+150					+150
Balance	3,060	150	670	3,400	9,500	2,060	14,720
9.	+150	-150					
Balance	3,210		670	3,400	9,500	2,060	14,720
10.	+1,500						+1,500
Balance	4,710		670	3,400	9,500	2,060	16,220
11.	-300					-300	
Balance	4,410		670	3,400	9,500	1,760	16,220
12.	-70						-70
Balance	4,340		670	3,400	9,500	1,760	16,150
13.	-1,400						-1,400
Balance	2,940		670	3,400	9,500	1,760	14,750

BALANCE PROOF: Total of Assets: **\$16,510** = Liabilities + Capital: **\$16,510**



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SELF TEST 1

- | | | | |
|------|---|-------|---|
| 1.01 | g | 1.010 | A bookkeeper's responsibility is to record daily business transactions. An accountant interprets the data recorded by the bookkeeper. |
| 1.02 | d | | |
| 1.03 | e | | |
| 1.04 | c | 1.011 | Any three of the following, any order: |
| 1.05 | h | | a. Accounting clerk |
| 1.06 | f | | b. Bookkeeper |
| 1.07 | b | | c. Accountant or
General office clerk |
| 1.08 | i | | |
| 1.09 | a | | |

SELF TEST 2

- | | | | |
|------|--|-------|---|
| 2.01 | Any five of the following, any order: | 2.09 | C |
| | a. Capital (start-up & working capital) | 2.010 | C |
| | b. Legal status | 2.011 | S |
| | c. Transferability of ownership | 2.012 | S |
| | d. Owner's liability for debts | 2.013 | S |
| | e. Ease of organization or
Ease of dissolution,
Governmental regulations,
Continuity of ownership | 2.014 | S |
| | | 2.015 | C |
| 2.02 | P | 2.016 | P |
| 2.03 | P | 2.017 | S |
| 2.04 | S | 2.018 | C |
| 2.05 | S | 2.019 | C |
| 2.06 | C | 2.020 | C |
| 2.07 | P | 2.021 | P |
| 2.08 | S | | |

SELF TEST 3

- | | | | |
|-------|-------|-------|---|
| 3.01 | c | 3.018 | true |
| 3.02 | g | 3.019 | true |
| 3.03 | o | 3.020 | false |
| 3.04 | h | 3.021 | true |
| 3.05 | f | 3.022 | true |
| 3.06 | d | 3.023 | false |
| 3.07 | a | 3.024 | false |
| 3.08 | b | 3.025 | a. What accounts are affected? |
| 3.09 | i | | b. What are the account classifications? |
| 3.010 | l | | c. How are the account balances affected? |
| 3.011 | m | 3.026 | Any order: |
| 3.012 | e | | a. Cash paid for daily expenses to produce revenue. |
| 3.013 | n | | b. Cash paid to settle the debts of the business. |
| 3.014 | true | | c. Cash paid to the owner as a withdrawal for personal use. |
| 3.015 | false | | |
| 3.016 | false | | |
| 3.017 | false | | |



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LIFEPAC TEST 1

Teacher's Note: Each answer is worth 1 point. Total Points – 30

- | | |
|-------|-------|
| 1. a | 16. c |
| 2. c | 17. a |
| 3. b | 18. c |
| 4. c | 19. c |
| 5. a | 20. b |
| 6. b | 21. d |
| 7. d | 22. b |
| 8. c | 23. a |
| 9. a | 24. c |
| 10. b | 25. d |
| 11. c | 26. b |
| 12. d | 27. d |
| 13. a | 28. b |
| 14. c | 29. a |
| 15. a | 30. b |