

CA Foundation Course DATE: 17.08.2024		(Mock Test Paper – Series: MAXIMUM MARKS: 100 TIMING: 2 Hor						
	PAPER 3 : QUANTITATIVE APTITUDE							
1.	A sum of money lent ou 1020 after a further peri (a) Rs. 520 (b) Rs. 6000 (c) Rs. 600 (d) Rs. 1740	t at simple interest amounts to Rs. od of 5 years. Find the principal.	720 after 2 years and Rs.					
2.	Using the digits 1, 2, 3, can be formed? (a) 41 (b) 48	4 and 5 only once, how many nur	nbers greater than 41000					

- 50
- (c) (d) 60
- A Polygon has 27 diagonals. Number of sides of this polygon is: 3.
 - 12 (a)
 - (b) (c) (d) 15
 - 16
 - 9

4.
$$x^{y} = e^{x+y} \operatorname{then} \frac{dy}{dx} =$$
(a)
$$\frac{2\log x}{(\log x - 1)^{2}}$$
(b)
$$\frac{-\log x - 2}{(\log x - 1)}$$
(c)
$$\frac{\log x}{(\log x - 1)}$$
(d)
$$\frac{\log x - 2}{(\log x - 1)^{2}}$$

- If f(x) = 2x+7 and $g(x) = x^2+7$, $x \in R$, then which value of x will satisfy fog(x) = 25? 5. -1, 1 -2, 2 (a) (b) $-\sqrt{2}, \sqrt{2}$ (c)
 - (d) None



- On a certain sum, the simple interest at the end of $6\frac{1}{4}$ year becomes $\frac{3}{8}$ of the sum. 6. The rate of Percentage is: (a) 7%
 - (b) 6%
 - (c) 5%
 - $5\frac{1}{2}\%$ (d)

7. If a + b + c = 0, then the value of
$$\frac{a^2 + b^2 + c^2}{c^2 - ab}$$
 is equal to

- (a) 0
- (b) 1
- (c) 2
- (d) -2
- $\frac{\log_b x}{\log_b x}$ is equal to 8. $\log_{2b} x$
 - (a) 1+ log_b 2 1+ log₂ b (b)
 - $\frac{1}{2}$ (c)

 - (d) log 2
- If $\log_2 \log_2 \log_3 x = 0$ then find out value of x 9.
 - (a) 9
 - 81 (b)
 - (c) 729
 - (d) None of these

If a: b = $\frac{2}{9}:\frac{1}{3}$, b: c = $\frac{2}{7}:\frac{5}{14}$ and d: c = $\frac{7}{10}:\frac{3}{5}$ Then a: d = 10. 28:45 (a) 16:35 (b)

- (c) 24:35
- (d) None
- Find out sum of the roots of equation $3x^2$ + (5m-2) x + m = 0 if one root is 11. reciprocal to other.
 - 15 (a) 2 $\frac{-13}{3}$ (b) $\frac{5m-2}{3}$ (c) (d) 3



- 12. The area of a rectangle whose length is five more than twice its width is 75 sq. units. The length is :-
 - (a) 5 units
 - (b) 10 units
 - (c) 15 units
 - (d) 20 units
- 13. Which of the equation roots are -3, 1, 2
 - (a) $x^3 6x^2 + 11x 6 = 0$
 - (b) $x^3 7x + 6 = 0$
 - (c) $x^3 3x^2 + 2x = 0$
 - (d) None of these

14. If
$$n+2_{Cr} = n+2_{C_{10-r}}$$
 then n_{C_6} equals to

- (a) 8
- (b) 28
- (c) 56
- (d) None of these
- 15. What is the number of ways of arranging the letters of the word "BANANA" so that no two N's appear together ?
 - (a) 40
 - (b) 60
 - (c) 80
 - (d) 100
- 16. If $A = \{a, b, c\}$ and $R = \{(a, a), (a, b), (b, c), (b, b), (c, c), (c, a)\}$ is a relation on A, then which one of the following is correct?
 - (a) R is reflexive, symmetric and transitive
 - (b) R is reflexive and symmetric, but not transitive
 - (c) R is reflexive and transitive, but not symmetric
 - (d) R is reflexive, but neither symmetric nor transitive
- 17. If the rate of interests are 6%, 8% and 10% yearly for first, second and third year respectively, then the compound interest for 3 years on the amount Rs. 60,000 will be:-
 - (a) Rs. 19,446
 - (b) Rs. 15,556.80
 - (c) Rs. 16,602
 - (d) Rs. 75,556.80
- 18. If set $A = \{1,2,3\}$, then what is the power set of A?
 - (a) { {1}, {2}, {3}, {1,2}, {1,3}, {2,3}, {1,2,3} }
 - (b) $\{\phi, \{1\}, \{2\}, \{3\}, \{1,2\}, \{1,3\}, \{2,3\}\}$
 - (c) { ϕ , {1}, {2}, {3}, {1,2}, {1,3}, {2,3}, {1,2,3} }
 - (d) None



- 19. A car that costs Rs. 6,00,000 is bought by paying Rs. 1,00,000 as down-payment and equal annual payments for three-years. What is the annual installment if the interest is paid at 8% on the remaining amount compounded annually?
 - (a) Rs. 1,94,016.75
 - (b) Rs. 2,94,016.75
 - (c) Rs. 1,61,013.75
 - (d) Rs. 1,74,016.75
- 20. Insert 4 GM's between 9 and 288 :-
 - (a) 27, 54, 108, 144
 - (b) 18, 36, 72, 144
 - (c) 36, 72, 144, 208
 - (d) 18, 27, 54, 108
- 21. In a class of 120 students, 35% students can play only cricket, 45% students can play only table tennis and the remaining students can play both the games. In all how many students can play cricket?
 - (a) 55
 - (b) 66
 - (c) 60
 - (d) 70

22.
$$\int \frac{dx}{x + \sqrt{x^2 - 1}}$$

(a) $\frac{x^2}{2} - \frac{x}{2}\sqrt{x^2 + 1} + \frac{1}{2}\log(x + \sqrt{x^2 - 1}) + C$
(b) $x - \frac{x}{2}\sqrt{x^2 - 1} - \frac{1}{2}\log(x + \sqrt{x^2 - 1}) + C$
(c) $\frac{x^2}{2} + \frac{x}{2}\sqrt{x^2 - 1} + \frac{1}{2}\log(x + \sqrt{x^2 - 1}) + C$
(d) $\frac{x^2}{2} - \frac{x}{2}\sqrt{x^2 - 1} + \frac{1}{2}\log(x + \sqrt{x^2 - 1}) + C$

23. The cost function for the production of x units of a commodity is given by $c(x) = 2x^3-15x^2+36x+15$

The Cost will be minimum, when x is equal to:-

- (a) 3
- (b) 2
- (c) 1
- (d) 4

24. The difference between the roots of the equation $x^2 - 7x - 9 = 0$ is:

- (a) 7
- (b) $\sqrt{85}$
- (c) 9
- (d) $2\sqrt{85}$



- 25. The value of $A^{\frac{1}{2}} \times A^{\frac{1}{4}} \times A^{\frac{1}{8}} \dots \infty$
 - (a) zero
 - (b) Infinity
 - (c) <u>1</u>
 - $\frac{(c)}{2}$
 - (d) A
- 26. A sum compounded annually become $\frac{25}{16}$ times of itself in 2 years, the rate of

interest per annum is-

- (a) 5%
- (b) 12.5%
- (c) 25%
- (d) 50%
- 27. Which number should be subtracted from 23, 30, 57 and 78 so that remaining numbers are in proportion?
 - (a) 4
 - (b) 5
 - (c) 6
 - (d) 7
- 28. Rs. 2,600 were given on interest in two parts. If simple interest of first part in 3 years with 5% interest rate is equal to simple interest of second part in 6 years with 4% interest rate. What is the second part?
 - (a) Rs. 1,600
 - (b) Rs. 1,300
 - (c) Rs. 900
 - (d) Rs. 1,000
- 29. In an organization Employer required maximum ten employees. X and Y are numbers of male and female respectively then which inequality shows right relation.
 - (a) x + y = 10
 - (b) $x + y \le 10$
 - (c) $x + y \ge 10$
 - (d) x≥10





31. $\lim_{n \to \infty} \left[\frac{1}{1 - n^2} + \frac{2}{1 - n^2} + \frac{3}{1 - n^2} + \dots + \frac{n}{1 - n^2} \right]$ (a) 1 (b) -1 (c) $\frac{1}{2}$ (d) $-\frac{1}{2}$

32. If a, b, c are in A.P. then the Value of
$$\frac{a^3+4b^3+c^3}{b(a^2+c^2)}$$
 is :-

- (a) 1
- (b) 2
- (c) 3
- (d) None
- 33. At what rate percent per annum of compound interest will ₹ 1600 amount to ₹ 1852.20 in 3 years?
 - (a) 10%
 - (b) 5%
 - (c) 8%
 - (d) 12%
- 34. Find the Sum of money which will amount to ₹ 26010 in 6 months at the rate of 8% per annum when the interest is compounded quarterly.
 - . (a) ₹20000
 - (b) ₹ 30,000
 - (c) ₹ 25,000
 - (d) ₹ 21000
- 35. On what sum of money will the difference between simple interest and compound interest for 2 years at 5% p.a. be equal to ₹ 63?
 - (a) ₹ 24,600
 - (b) ₹ 24,800
 - (c) ₹ 25,200
 - (d) ₹ 25,500
- 36. Determine the present value of perpetuity Rs. 25 per month for infinite period at an effective rate of interest of 14% p.a.?
 - (a) ₹178.5
 - (b) ₹201.5
 - (c) ₹ 185.5
 - (d) None of these
- 37. Which of the following statement is true?

(assume that the yearly cash flow are identical for both annuities)

- (a) The present value of ordinary annuity is greater than the present value of an annuity due.
- (b) The future value of an annuity due is smaller than the future value of an ordinary annuity.
- (c) The present value of an annuity immediate is the same as annuity regular for (n+1) year plus the initial receipt in the beginning of the period.
- (d) None of these



- 38. Find the missing value:-
 - 6F, 8G, 12I, 18L,
 - (a) 26 K
 - (b) 26 G
 - (c) 26 Z
 - (d) 26 P

39.

A variable x have 10 values $x_1, x_2...x_5, -x_1, -x_2...-x_5$. and $\sum_{i=1}^5 x_i^2 = 80$, find the

standard deviation of x

- (a) 2
- (b) 4
- (c) $2\sqrt{2}$
- (d) 16
- 40. If the rank coefficient between debenture price and share price is found to be 0.143 and the sum of squares of the difference in the rank is 48, what is the number of share selected for study?
 - (a) 5
 - (b) 7
 - (c) 12
 - (d) 6
- 41. During a certain period the cost of living Index number goes up from 110 to 200 and the salary of the worker is also raised form Rs. 325 to Rs. 500. Does the worker :
 - (a) gain
 - (b) looses
 - (c) fully compensated
 - (d) gain lay 10%
- 42. The regression equation of y on x is y = -3 + 0.5 x and that of x on y is x = -7 + By. If the correlation co-efficient between x and y is 0.1, then B=
 - (a) 0.5
 - (b) -0.5
 - (c) 0.02
 - (d) -0.02.
- 43. Which of the following statements are true?
 - I. Correlation coefficient is the arithmetic mean between regression coefficients.
 - II. Regression coefficients are independent of the change of origin but not of scale.
 - III. If one of the regression coefficient is > 1, then the other must be less than unity.
 - (a) I and II
 - (b) III and I
 - (c) II and III
 - (d) I, II and III



44. Given the following data :

Commodity	P ₀	q_0	p ₁	q_1
Α	1	10	2	5
В	1	5	Х	2

where p and q represent price and quantity respectively and subscript for the time period. The value of X if the ratio between Laspeyres (L) and Paasche's (P) index numbers is 28 : 27 i.e., L : P = 28 : 27 is :

- (a)
- (b) 4
- (c) 5
- (d) 6
- 45. A pie chart is drawn to show the areas in millions of square kms. of several continents. The area 11.7 sq. km. of Africa is shown by a sector subtending an angle of 82°. If the subtended angle corresponding to North America be 66°, find its area
 - (a) 9.8 km²

3

- (b) 9.4 km^2
- (c) 88 km²
- (d) 5.6 km^2
- 46. If two regression lines are 3x+4y-18=0 and 5x+2y=10. Then σ_x : $\sigma_y = ?$
 - (a) 0.53
 - (b) 0.73
 - (c) 0.60
 - (d) None
- 47. If the 1970 index with base 1965 is 200 and 1965 index with base 1960 is 150, the index 1970 on base 1960 will be:
 - (a) 700
 - (b) 300
 - (c) 500
 - (d) 600
- 48. A driver left his village and drove North for 20 km, after which he stopped for breakfast. Then he turned left and drove another 30 km, when he stopped for lunch. After some rest, he again turned left and drove 20 kms before stopping for evening tea. Once more he turned left and drove 30 kms to reach the town where he had supper. After evening tea in which direction did he drive?
 - (a) West
 - (b) East
 - (c) North
 - (d) South
- 49. Five boys A, B, C, D, E, are sitting in a park in a circle. A is facing South-West, D is facing South-East, B and E are right opposite A and D respectively and C is equidistant between D and B. Which direction is C facing?
 - (a) West
 - (b) South
 - (c) North
 - (d) East



- 50. Six persons M, N, O, P, Q and R are sitting in two row with three persons in each row, Both the row are in front of each other. Q is not at the end of any row. P is second the left of R. O is the neigbbour of Q and diagonally opposite to P. N is the neigbour of R. Who is in front N?
 - (a) R
 - (b) Q
 - (c) P
 - (d) M
- 51. In a college party, 5 girls are sitting in a row. P is to the left of M and to the right of O. R is sitting to the right of N but to the left of O. Who is sitting in the middle?
 - (a) O
 - (b) R
 - (c) P
 - (d) M
- 52. X and Y are the children of A. A is the father of X but Y is not his son. How is Y related to A?
 - (a) Sister
 - (b) Brother
 - (c) Son
 - (d) Daughter

53. If the median of $\frac{x}{5}$, $\frac{x}{3}$, $\frac{x}{6}$, $\frac{x}{2}$, $\frac{x}{7}$ and x is 24. Find the value of x.

- (a) 72
- (b) 49
- (c) 90
- (d) 52
- 54. A lady travel at a speed of 120km/h and returned at quicker speed. If her average speed of the whole journey is 150km/h, find the speed of return journey (in km/h).
 - (a) 250
 - (b) 300
 - (c) 200
 - (d) None
- 55. The G.M. of 4, 20 and 36 is
 - (a) $2\sqrt[3]{80}$
 - (b) $8\sqrt[3]{340}$
 - (c) $2\sqrt[3]{8}$
 - (d) $4\sqrt[3]{45}$
- 56. Which measure of dispersion is best for open end classes?
 - (a) Range
 - (b) Quartile deviation
 - (c) Mean deviation
 - (d) Standard deviation



- 57. If the standard deviation of 0, 1, 2, 3... 9 is k, than standard deviation of 10, 11, 12, 13,.... 19 is
 - (a) 10k
 - (b) k+10
 - (c) k
 - (d) $k + \sqrt{10}$
- 58. The standard deviation calculated from a set of 32 observations is 5. If the sum of the observations is 80, what is the sum of the squares of these observations ?
 - (a) 10
 - (b) 1000
 - (c) 100
 - (d) 2000

(b)

- 59. Chain index is equal to:
 - (a) link relative of current year × Chain index of the current year

100

100

- link relative of current year × Chain index of the previous year
- Chain index of the current year
- (d) None of these
- 60. $\Sigma P_1 Q_1 = 248$, $\Sigma P_0 Q_0 = 150$, Paasche's index number = 150 and Dorbish-Bowley's index number = 145. Then the Fisher's ideal index number is:
 - (a) 75
 - (b) 144.91
 - (c) 145.97
 - (d) None of these

61. Spatial classification is :

- (a) classification of units on the basis of time
- (b) classification of units on the basis of geographical area
- (c) classification of units according to the characteristic of attributes
- (d) classification of units according to the characteristic of variables

62. <u>The Probability distribution of a random</u> variable is as follows

x	1	2	3	4	5	6
Р	3k	5k	2k	4k	3k	3k

The expected value of x is:

- (a) 2.8
- (b) 12.2
- (c) 6.8
- (d) 3.4



- 63. The average of 17 numbers is 45. The average of first 9 of these numbers is 51 and the last 9 of these numbers is 36. Find the 9th number?
 - (a) 5
 - (b) 14
 - (c) 18
 - (d) None of these
- 64. If u + 5x = 6 and 3y -7v = 20 and the correlation coefficient between x and y is 0.58, then what would be the correlation coefficient between u and v?
 - (a) 0.58
 - (b) 0.58
 - (c) 0.84
 - (d) 0.84
- 65. In the following rectangle there are numbers and alphabets, what will come in place <u>of question mark?</u>

2		4	6	8	
C		F	Ι	?	
D)	Н	L	Р	

- (a) K
- (b) N
- (c) L
- (d) M
- 66. In a certain code 256 means 'Red Colour Chalk', 589 means 'Green Colour Flower' and 245 means 'White Colour Chalk'. What digit in the code means 'White'?
 - (a)
 - (b) 4

2

- (c) 5
- (d) None of these
- 67. If water is called food, food is called tree, tree is called sky, sky is called wall, on which of the following grows a fruit?
 - (a) Sky
 - (b) Tree
 - (c) Food
 - (d) Wall
- 68. Arun started from point A and walked 10 km East to point B, then turned to North and walked 3 km to point C and then turned West and walked 12 kms to point D, then again turned South and walked 3 kms to point E. In which direction is he from his straight point ?
 - (a) East
 - (b) South
 - (c) West
 - (d) North



- 69. If + Means X, - Means + and X Means \div , then the value of 5+4-18X3 is :-
 - (a) -45
 - $12\frac{2}{3}$ (b)

 - (c) 26
 - (d) 15

Directions (Q. 70-71) : Read the following information carefully and answer the questions, given below :-

- $P \div Q'$ means P, is Son of Q (i)
- 'P x Q' means P, is Sister of O (ii)
- (iii) P + Q' means P, is Brother of Q
- 'P Q' means P, is Mother of Q (iv)
- 70. How is T related to S in the expression?
 - $T \times R + V \div S'$?
 - Sister (a)
 - (b) Mother
 - (c) Aunt
 - (d) Daughter

71. How is T related to S in the expression?

- $T \times R \div V S'$?
- (a) Father
- (b) Sister
- Daughter (c)
- (d) Aunt
- One evening, Raja started to walk toward the Sun. After walking a while, he turned 72. to his right and again to his right. After walking a while, he again turned right. In which direction is he facing ?
 - South (a)
 - (b) East
 - (c) West
 - (d) North
- 73. Choose the missing term out of the given alternatives:-

B, S, F, Q, J, O, N, M, ____, ____

- (a) R, I
- Р, К (b)
- Ρ,Ι (c)
- (d) R, K
- 74. The most appropriate diagram to represent 5 year plan outlay of India in different economic sectors is:
 - Pie diagram (a)
 - (b) Histogram
 - (c) Line diagram
 - (d) Frequency polygon



- 75. If the standard deviation of x is 3, what is the variance of (5-2x)?
 - 36 (a)
 - (b) 6
 - (c) 1 9
 - (d)

76. If $P(\bar{A} \cup B) = 5/6$, P(A) = 1/2 and $P(\bar{B}) = 2/3$, what is $P(A \cup B)$?

- 1/3(a)
- (b) 5/6
- (c) 2/3
- (d) 4/9
- 77. The probability that A speaks truth is 4/5, while the probability for B is 3/4. The probability that they contradict each other when asked to speak on a fact is:
 - 3/20 (a)
 - 1/5 (b)
 - 7/20 (c)
 - (d) 4/5
- 78. What is the probability that a leap year selected at random would contain 53 Saturdays?
 - (a) 1/7
 - (b) 2/7
 - (c) 1/12
 - (d) 1/4
- 79. A Binomial distribution is _____. The parameter(s) are:
 - Biparametric, n and q (a)
 - Biparametric, n and p (b)
 - (c) Uniparametric, p
 - (d) Uniparametric, q
- In Binomial Distribution, $\mu = 4$, $\sigma^2 = 3$, then mode = 80.
 - (a) 4
 - 4.25 (b)
 - (c) 4.5
 - (d) 4.1
- 81. A man started walking from his house towards south. After walking 6 km, he turned to his left and walked 5 km. Then he walked further 3 km after turning left. He then turned to his left and continued his walk for 9 km. How far is he away from his house?
 - 3 km (a)
 - 4 km (b)
 - (c) 5 km
 - (d) 6 km



- 82. Five persons are sitting in a row. D is right to P and left to T. B is left to V and right to T. who are at the ends of the row?
 - (a) D, T
 - (b) T, B
 - (c) P, V
 - (d) D, B
- 83. A and B are Sisters. C and D are Brothers. Daughter of A is Sister of C, then how B is related to D?
 - (a) Mother
 - (b) Grandmother
 - (c) Sister
 - (d) Aunty
- 84. A girl introduced a boy as the son of the daughter of the father of her paternal uncle. The boy is related to the girl as –
 - (a) Son
 - (b) Uncle
 - (c) Nephew
 - (d) Cousin

Directions (Q.N. 85-86) : Read the following instructions and answer the questions :-

- (i) Ram, Shyam, Harish, Mahesh and Rahim are five boys sitting along a circular table facing towards centre.
- (ii) Harish is sitting immediately to the left of Rahim.
- (iii) Ram is sitting between Mahesh and Rahim
- 85. Who is sitting to the immediate left side of Harish?
 - (a) Rahim
 - (b) Mahesh
 - (c) Ram
 - (d) Shyam
- 86. Who is sitting between Shyam and Ram ?
 - (a) Rahim
 - (b) Mahesh
 - (c) Harish
 - (d) Impossible to find
- 87. Mutually exclusive classification is usually meant for
 - (a) A discrete variable
 - (b) A continuous variable
 - (c) An attribute
 - (d) None of these



- 88. The mean income of a group of workers is \bar{x} and that of another group is \bar{y} . If the number of workers in the second group is 10 times the number of workers in the first group, then the mean income of the combined group is
 - (a) (x+10y)/5
 - (b) $(\bar{x}+10\bar{y})/11$
 - (c) $(10\bar{x}+\bar{y})/11$
 - (d) $(\bar{x}+10\bar{y})/9$
- 89. The average of 2 number is 20 and their standard deviation 5. Find the two numbers?
 - (a) 15, 25
 - (b) 30, 40
 - (c) 10, 15
 - (d) None of these
- 90. If events are mutually exclusive, then-
 - (a) Their probabilities are less than one
 - (b) Their probabilities sum to one
 - (c) Both events cannot occur at the same time
 - (d) Both of them contain every possible outcome of an experiment.
- 91. In standard normal distribution
 - (a) Mean =1 SD=0
 - (b) Mean =1 SD=1
 - (c) Mean=0 SD=1
 - (d) Mean=0 SD=0
- 92. If X & Y are two independent normal variates with means μ_1 & μ_2 and standard deviations σ_1 & σ_2 respectively, then X + Y follows_____
 - (a) Means = $\mu_1 + \mu_2$, S.D = 0
 - (b) Means = $\mu_1 + \mu_2$, S.D = $\sigma_1^2 + \sigma_2^2$
 - (c) Means = 0, S.D = $\sigma_1^2 + \sigma_2^2$

(d) Means =
$$\mu_1 + \mu_2$$
, S.D = $\sqrt{\sigma_1^2 + \sigma_2^2}$

- 93. As the sample size increases, standard error
 - (a) Increases
 - (b) Decreases
 - (c) Remains constant
 - (d) Decreases proportionately
- 94. Which sampling adds flexibility to the sampling process?
 - (a) Simple random sampling
 - (b) Multistage sampling
 - (c) Stratified sampling
 - (d) Systematic sampling



- 95. Sample in which the number of units is less than _____ is called a small sample
 - (a) 100
 - (b) 75
 - (c) 50
 - (d) 30
- 96. In a certain manufacturing process, 5% of the tools produced turn out to be defective. Find the probability that in a sample of 40 tools, at most 2 will be defective.

[Given : $e^{-2} = 0.135$]

- (a) 0.555
- (b) 0.932
- (c) 0.785
- (d) 0.675
- 97. The test of shifting the base is called
 - (a) Unit
 - (b) Circular
 - (c) Time reversal
 - (d) Factor reversal
- 98. What is the present Value of Rs. 1 to be received after two years compounded annually @ 10% p.a.?
 - (a) ₹ 0.56
 - (́b) ₹ 0.83
 - (c) ₹ 0.91
 - (d) ₹1.21
- 99. How much amount is required to be invested every year so as to accumulate ₹ 2,00,000 at the end of 10 years if interest is compounded annually at 10%?
 - (a) ₹ 18,823
 - (b) ₹ 16,223
 - (c) ₹ 14,230
 - (d) ₹ 12,549
- 100. If the cost of capital be 10% per annual, then the net present value (in nearest Rs.) from the given cash flow is given as:-

Year	0	1	2	3
Operating profit (in thousand Rs.)	100	60	15	25

- (a) ₹ 14,275
 (b) ₹ 11,275
- (c) ₹ 17,675
- (d) None

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