

**DO NOT OPEN THIS TEST BOOKLET TILL YOU ARE ASKED TO DO SO.**

TR/AUDITOR/GR-VI/II/20

**TEST BOOKLET**

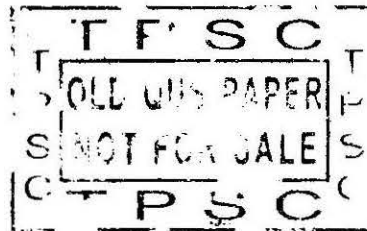
Test Booklet Series

**TITLE : Accounts, Audit, Cost Accountancy, Business  
Mathematics & Statistics and Basic  
Knowledge in Computer Application  
PAPER – II**

**B**

\_\_\_\_\_  
(Signature of the Candidate)

\_\_\_\_\_  
(Invigilator's Signature)



Time Allowed – 2 hours (Two hours)

Maximum Marks – 100

**INSTRUCTIONS**

1. IMMEDIATELY AFTER THE COMMENCEMENT OF THE EXAMINATION, YOU SHOULD CHECK THAT THIS TEST BOOKLET DOES NOT HAVE ANY UNPRINTED OR TORN OR MISSING PAGES OR ITEMS ETC. IF SO, GET IT REPLACED BY A COMPLETE TEST BOOKLET.
2. ENCODE CLEARLY THE TEST BOOKLET SERIES A, B, C OR D AS THE CASE MAY BE IN THE APPROPRIATE PLACE IN THE ANSWER SHEET BY BLACK BALL POINT PEN ONLY.
3. This Test Booklet contains 100 items (questions). Each question, carrying 1 (one) mark only, has four responses (answers). You will select the response which you want to mark on the Answer Sheet. In case you feel that there is more than one correct response, mark the response which you consider the most appropriate. In any case, choose **ONLY ONE** response for each item.
4. You have to mark all your responses by **Black Ball Point Pen only** on the separate Answer Sheet provided. See directions in the Answer Sheet.
5. All items carry equal marks.
6. Before you proceed to mark in the Answer Sheet the responses to various items in the Test Booklet, you have to fill in some particulars in the Answer Sheet.
7. After you have completed filling in responses on the Answer Sheet and the Examination is completed, you should handover the Answer Sheet to the Invigilator only. You are permitted to take the Test Booklet with you.
8. Sheets for rough work are appended on the Test Booklet at the end.
9. **Instruction for wrong and multiple answer(s) :**
  - (a) There will be four alternatives for the answer to every question. However, there will be no negative marking for wrong answer.
  - (b) If a candidate gives more than one answer, it will be treated as a **Wrong Answer** even if one of the given answers happens to be correct.

**DO NOT OPEN THIS TEST BOOKLET TILL YOU ARE ASKED TO DO SO.**

Four options are given against each of the following questions. Select the best/correct option from among the four options and encode in the Answer Sheet by using **Black Ball Point Pen** only as per example given below :

**Example :** The wheel in our National Flag has

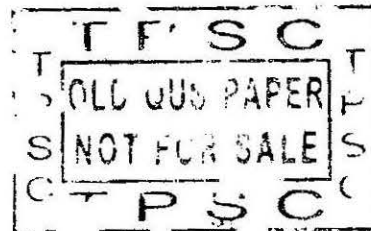
- (A) 20 spokes                      (B) 24 spokes  
(C) 30 spokes                      (D) 25 spokes

**Answer :**

A	<input checked="" type="radio"/>	C	D
---	----------------------------------	---	---

1. The unfavorable balance of Profit and Loss Account should be

- (A) added with liabilities  
(B) subtracted from current assets  
(C) subtracted from capital  
(D) subtracted from liabilities



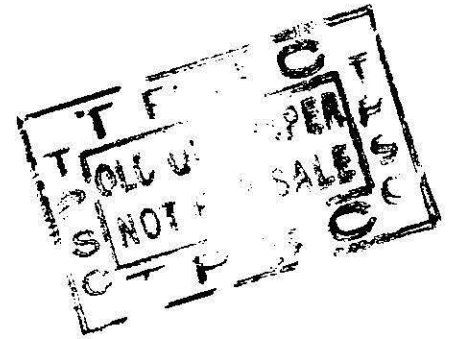
2. Which of the following is an example of business liability ?

- (A) Land                                      (B) Building  
(C) Cash                                      (D) Creditors

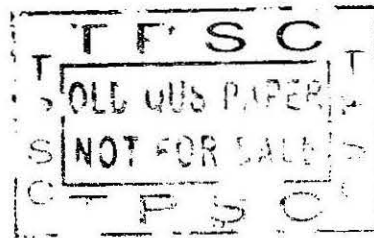
3. Deewali advance given to an employee is

- (A) Revenue Expenditure  
(B) Capital Expenditure  
(C) Deferred Revenue Expenditure  
(D) Not an Expenditure

4. Which of the following shows summary of a company's financial position at a specific date ?
- (A) Profit & Loss Account
  - (B) Cash Flow Statement
  - (C) Balance Sheet
  - (D) Income and Expenditure Account
5. When Capital is increased by an amount, it is recorded on the
- (A) right or debit side of the Capital account
  - (B) left or credit side of the Capital account
  - (C) left or debit side of the Capital account
  - (D) right or credit side of the Capital account
6. Interest on loan paid by business is an example of
- (A) Revenue expense
  - (B) Income
  - (C) Asset
  - (D) Return outward
7. Which of the following is not a function of Bank reconciliation statement ?
- (A) To check for errors in Balance sheet
  - (B) To update omitted entries into the Cash book
  - (C) To update omitted entries into the Bank statement
  - (D) To reconcile the difference in Bank statement and Cash book



8. Which of the following account will be credited when a typewriter is sold that has been used in the office ?
- (A) Office Equipments Account                      (B) Cash Account
- (C) Sales Account                                      (D) Purchases Account
9. Which of the following entry will be recorded when the Bad Debts are recovered ?
- (A) Cash(Dr.) and Bad Debts Recovered (Cr.)
- (B) Provision for doubtful debts(Dr.) and Cash(Cr.)
- (C) Bad Debts Recovered (Dr.) and Profit and Loss(Cr.)
- (D) None of the given options.
10. Goods of Rs. 1,000 purchased from Mr. "A" was recorded in Sales book, the rectification of this error will
- (A) increase the gross profit
- (B) reduce the gross profit
- (C) have no effect on gross profit
- (D) None of the given options
11. Which of the following is an example of operating expense ?
- (A) Purchasing operating equipment                      (B) Purchasing a vehicle
- (C) Purchasing cleaning services                      (D) Buying a computer



12. When closing stock is given in Trial balance, then it will effect

- (A) Trading and Profit & Loss Account only
- (B) Balance sheet only
- (C) Owner's equity only
- (D) Trading and Profit & Loss account and Balance sheet

13. Statement of cash flows includes

- (A) Financing activities
- (B) Operating activities
- (C) Investing activities
- (D) All of these

14. In cash flows, when a firm invests in fixed assets and short-term financial investments results in

- (A) increased Equity
- (B) increased Liabilities
- (C) decreased Cash
- (D) increased Cash

15. The purchase value of assets over its serviceable life is categorised as

- (A) Appreciated Liabilities
- (B) Appreciated Assets
- (C) Depreciated Value
- (D) Appreciation

16. Warehouse rent is a part of which cost ?

- (A) Production cost
- (B) Distribution cost
- (C) Prime cost
- (D) Factory cost

17. The break-even point is that at which

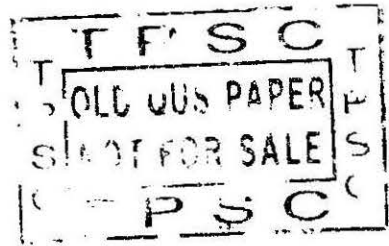
- (A) the level of activity at which the business operates most economically.
- (B) the level of activity at which the business makes neither a profit nor a loss.
- (C) the fixed costs are lowest.
- (D) the variable cost per unit is minimized.

18. Sales commissions are classified as

- (A) Prime costs
- (B) Period costs
- (C) Product costs
- (D) Indirect labour cost

19. Which of the following is a direct labour cost ?

- (A) Supervisors' salaries in the factory
- (B) Costs of the payroll accounting section
- (C) A bonus paid to the store man
- (D) The wages of an operative paid on the basis of output achieved



20. Fixed cost per unit decreases when

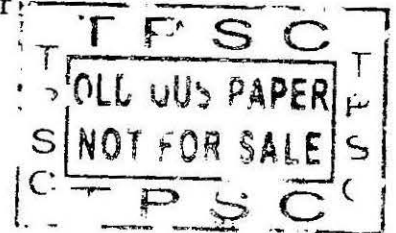
- (A) Production volume increases
- (B) Production volume decreases
- (C) Variable cost per unit decreases
- (D) Variable cost per unit increases

21. The main purpose of Cost accounting is to

- (A) maximize profits
- (B) help in inventory valuation
- (C) provide information to management for decision making
- (D) aid in the fixation of selling price

22. Find the incorrect one : "The personnel of a non-Bank Treasury consists of"

- (A) the Collector of Deputy Commissioner of the District
- (B) the Treasury Officer, generally a Deputy Collector
- (C) the Office Superintendent
- (D) the Accountant



23. Scrutiny by Audit of Rules and orders should see and report that

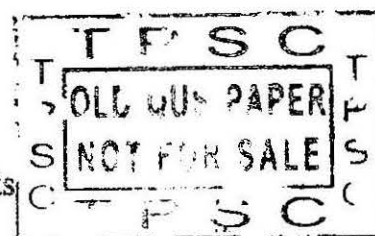
- (A) they do not conflict with the orders of or rules made by, any higher authority
- (B) they are consistent with the essential requirements of audit and accounts as determined by the Comptroller and Auditor General
- (C) they are inconsistent with any provisions of the Constitution or of the laws made thereunder
- (D) in case in which they have not been separately approved by a competent authority, the issuing authority possesses the necessary rules making power

24. In processing the Review, the following stages are involved, find out the incorrect one

- (A) Preliminary study of the selected project/scheme
- (B) Development of Audit Plan
- (C) Discussion with the Audited Entity
- (D) Preparing the Review Report

25. Every payment of money on Government account involves different principal processes, which one is correct ?

- (A) the submission of a claim
- (B) the disbursement of the money claimed; and
- (C) the incorporation of the transaction in the accounts
- (D) All of these.



26. Expenditure in excess of the amount of a Grant or Appropriation as well as expenditure not falling within the scope or intention and Grant or Appropriation unless regularized as laid down in Article —— or Article —— of the Constitution, should be treated as unauthorized expenditure. Fill in the blanks from the options given below :

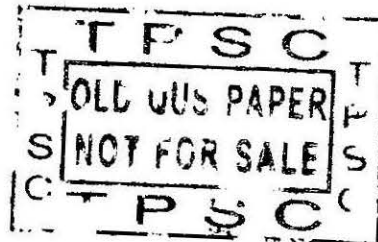
- (A) Article 125 and 225
- (B) Article 115 and 205
- (C) Article 15 and 271
- (D) None of these

27. The responsibility for watching the progress of expenditure against a Grant or Appropriation devolves on the —— and the —— is ultimately responsible for keeping the expenditure within the Grant or Appropriation. Fill the blanks from the options given below.

- (A) Minister of the Department
- (B) Accountant
- (C) Executive
- (D) Office Superintendent

28. Detailed appropriation audit is conducted in two stages, which one is correct ?
- (A) Sanction audit, i.e. audit of orders of allotment of funds and reappropriation which are to be enforced in audit
  - (B) Audit of expenditure against allotments
  - (C) Both (A) and (B)
  - (D) None of the given options.
29. The audit of Public Works expenditure falls under three heads, which one falls among the three heads ?
- (A) Preliminary internal check by the Divisional Accountant in the divisional office
  - (B) Audit in the Audit Office and
  - (C) Test audit at the periodical inspection of the divisional office
  - (D) All of these
30. "Three parties in the audit" is one of the Elements of Performance Audit, which option is correct ?

- (I) The Auditor
  - (II) The Responsible Party
  - (III) The Reader
- (A) I & II
  - (B) I & III
  - (C) II & III
  - (D) None of these

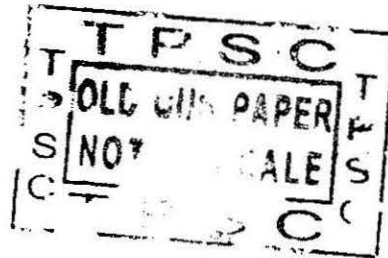


31. Performance auditors may find answers to the two basic questions, these are

- (A) things being done in the right way with right personnel ?
- (B) the things being done timely with adequate resources ?
- (C) Both (A) & (B)
- (D) None of the above options.

32. Statutory Auditor is appointed for audit of Government Companies by

- (A) The Accountant General of the State
- (B) Governor of the State
- (C) Chief Secretary of the State
- (D) C&AG of India



33. The total period of appointment of a statutory auditor including the initial appointment should not ordinarily exceed \_\_\_\_\_ financial years. Fill in the gap.

- (A) two
- (B) five
- (C) four
- (D) seven

34. The Comptroller and Auditor General is authorised to

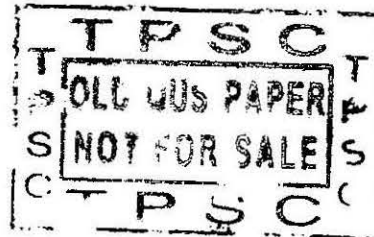
- (A) direct the manner in which the statutory auditor shall audit the accounts of the company and to give to such auditor instructions in regard to any matter relating to the performance of his functions as such
- (B) conduct a supplementary or test audit of the accounts of the company
- (C) Both the above statements are correct
- (D) None of the above statements are correct

35. On completion of audit, the statutory auditor shall prepare his audit report under the \_\_\_\_\_ and submit a copy to the Accountant General (Audit). Fill the blank.

- (A) CAG's DPC Act, 1971
- (B) Companies Act, 1956
- (C) Finance Act for the year when audits done
- (D) None of the given options

36. Internal Control consists of five interrelated components Viz,

- 1. Control Environment
- 2. Risk Assessment
- 3. \_\_\_\_\_
- 4. Information and Communication
- 5. Monitoring.



Find the missing one

- (A) Audit Activities
- (B) Control Activities
- (C) Surprise Check
- (D) None of the given options

37. When counting cash on hand, the auditor should

- (A) ensure presence of somebody from management
- (B) obtain a receipt from custodian as to its return
- (C) ensure that postage and revenue stamps are not counted in physical count
- (D) ensure that temporary advances to employees are counted to calculate balance of cash in hand

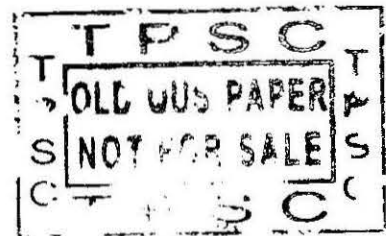
38. While observing a client's annual physical inventory, an auditor conducted test counts for certain test, counts were higher than the recorded quantities in the client's perpetual records. This situation could be the result of the client's failure to record

- (A) Purchase returns
- (B) Sales returns
- (C) Goods with consignor
- (D) Purchase discounts

39. The auditor has noticed existence of recurring losses on sale of fixed assets, this indicates

- (A) Depreciation charges are insufficient
- (B) Policy of sale or disposal of fixed assets needs to be reviewed
- (C) The sale of fixed assets have not been properly authorized
- (D) Accounting errors

40. Which of the following statements is not true ?



- (A) Valuation of assets is the responsibility of management.
- (B) The auditor can rely on a certificate issued by an authorized valuator as to the valuation of assets in the Balance sheet.
- (C) The auditor should value the asset as per generally accepted accounting principle.
- (D) Valuation is no part of auditor's duty.

41. CAG of India is appointed under Article \_\_\_\_\_ of the Constitution of India.

- (A) 148
- (B) 348
- (C) 175
- (D) 275

42. The administrative expenses of the office of the Comptroller and Auditor-General, including all salaries, allowances and pensions payable to or in respect of the persons serving in that office, shall be \_\_\_\_\_ upon the Consolidated Fund of India.

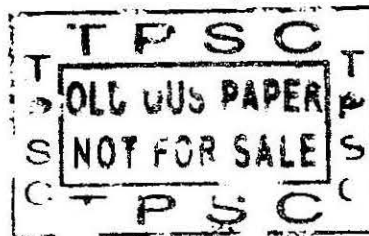
- (A) voted (B) charged  
(C) Both (A) & (B) (D) None of the given options

43. The reports of the Comptroller and Auditor General of India relating to the accounts of a State shall be submitted to the \_\_\_\_\_ of the State, who shall cause them to be laid before the Legislature of the State.

- (A) Chief Secretary (B) Finance Minister  
(C) Finance Secretary (D) Governor

44. The distribution between the Union and the States of the net proceeds of taxes which are to be, or may be, divided between them and the allocation between the States of the respective shares of such proceeds are recommended by the

- (A) Central Finance Commission  
(B) Finance Commission of the State  
(C) Both (A) and (B)  
(D) None of the given options



45. The measures needed to augment the Consolidated Fund of a State to supplement the resources of the Panchayats in the State on the basis of the recommendations made by the

- (A) Central Finance Commission  
(B) Finance Commission of the State  
(C) Both (A) and (B)  
(D) None of the given options

46. Government Account is kept on

- (A) Cash Basis (B) Accrual Basis  
(C) Both (A) & (B) (D) None of the given options

47. If 1st Day of April is Sunday, then Financial Year commences on

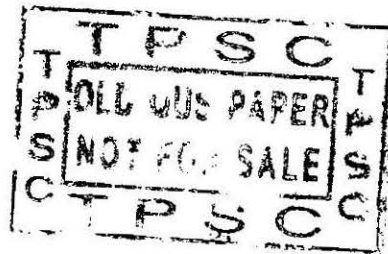
- (A) 31st March (B) 2nd April  
(C) 1st April (D) None of the given options

48. Accounts of receipts and outgoings of the Government for the year, together with the financial results are disclosed through

- (A) Appropriation Accounts (B) Finance Accounts  
(C) Both (A) & (B) (D) None of the given options

49. Govt. Accounts are kept in three parts Viz,

1. Consolidated Funds  
2. Contingency Funds and  
3. \_\_\_\_\_



Find the missing one.

- (A) Revenue Account (B) Provident Fund Account  
(C) Capital Account (D) Public Account

50. Ways and Means Advances are given to the State Govt. by

- (A) Reserve Bank of India (B) State Bank of India  
(C) Govt. Treasuries (D) None of the given options

51. Interest on Servicing of Debt is a Charged Item in the Govt. Budget.

- (A) True
- (B) False
- (C) Option is not proper
- (D) None of the given options

52. Example of Non-Tax Govt. Revenue is

- 1. Interest Receipts
- 2. Receipts from Printing and Stationery
- 3. Receipts from Jail
- 4. Grants in Aid from the Central Govt.

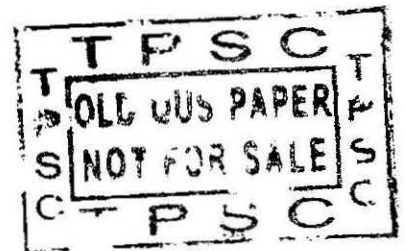
- (A) 1 only
- (B) 1,2,3
- (C) All of these
- (D) None of these

53. Major Head of Account 4000 represents

- (A) Capital Gains
- (B) Revenue Receipts
- (C) Capital Receipts
- (D) None of the given options

54. Major Head of Account 4702 represents

- (A) Revenue receipts of the Govt.
- (B) Revenue Expenditure of the Govt.
- (C) Expenditure on Capital Project
- (D) None of the given options



55. The Appropriation Bill authorising the Government to draw funds from the ——— for its working as well as implementation of its programmes and schemes. Fill the gap.

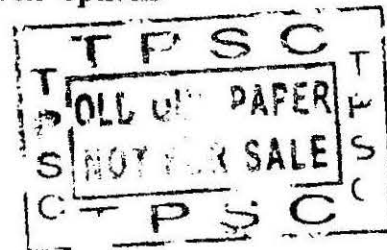
- (A) Contingency Funds (B) Consolidated Fund  
(C) Both (A) & (B) (D) None of the given options

56. Which one of the following is a relative measure of dispersion ?

- (A) Standard deviation (B) Variance  
(C) Co-efficient of variation (D) None of the given options

57. Probability sampling and random sampling are

- (A) Anonymous (B) Different terms  
(C) Synonymous (D) None of the given options



58. Convenience sampling is a

- (A) Probability Sampling (B) Non-probability Sampling  
(C) Random Sampling (D) None of the given options

59. Which of the following is the characteristic of a datum ?

- (A) Aggregate of fact (B) Numerically expressed  
(C) Affected by various causes (D) All of these

60. Which of the following is not a restricted random sampling technique ?

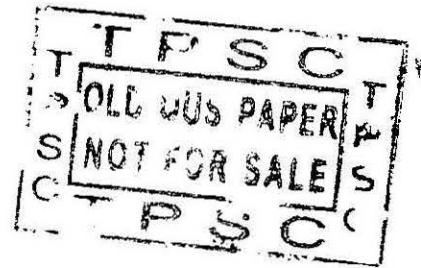
- (A) Stratified sampling                      (B) Simple random sampling  
(C) Systemic sampling                      (D) Multistage sampling

61. If the sample size increases, the sampling error

- (A) decreases                      (B) increases  
(C) remains constant                      (D) None of the given options

62. The selling price of 12 books is equal to the cost price of 15 books. The profit percentage should be

- (A) 0.25                      (B) 0.4  
(C) 0.3                      (D) 0.2



63. John and Peter purchased Computer with an investment of Rs.16,000 and Rs. 20,000 respectively. They earned a profit of Rs. 5,000. The share of each respectively should be

- (A) Rs. 2,222 and Rs.2,778                      (B) Rs.2,000 and Rs.3,000  
(C) Rs.1,800 and Rs.3,200                      (D) Rs.2,500 and Rs.2,500

64. Individual respondents, focus groups, and panels of respondents are categorised as

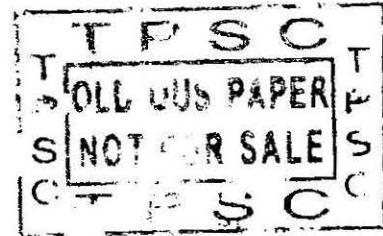
- (A) Primary Data Sources                      (B) Secondary Data Sources  
(C) Itemised Data Sources                      (D) Pointed Data Sources

65. Statistics branches include

- (A) Applied Statistics
- (B) Mathematical Statistics
- (C) Industry Statistics
- (D) Both (A) and (B)

66. Ctrl, Shift and Alt are called \_\_\_\_\_ keys.

- (A) Modifier
- (B) Function
- (C) Alphanumeric
- (D) Adjustment



67. MS-Word is an example of \_\_\_\_\_.

- (A) An operating system
- (B) A processing device
- (C) An Application software
- (D) An input device

68. \_\_\_\_\_ are attempts by individuals to obtain confidential information from you by falsifying their identity.

- (A) Computer malware
- (B) Computer viruses
- (C) Phishing scams
- (D) Spyware scams

69. Which of the following is a popular programming language for developing multimedia webpages ?

- (A) COBOL
- (B) Java
- (C) BASIC
- (D) Assembler

70. The computer's processor consists of the following parts

- (A) CPU and Main Memory
- (B) Hard Disk and Floppy Drive
- (C) Control Unit and ALU
- (D) Operating System and Application

71. Where is RAM located ?

- (A) Mother Board
- (B) Expansion Board
- (C) External Drive
- (D) None of these

72. A ——— is approximately one billion bytes. Fill the gap.

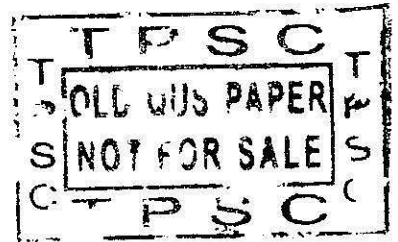
- (A) Megabyte
- (B) Gigabyte
- (C) Terabyte
- (D) None of these

73. USB is which type of storage device ?

- (A) Tertiary
- (B) Secondary
- (C) Primary
- (D) Auxiliary

74. A Computer works on a \_\_\_\_\_ number system.

- (A) Binary
- (B) Octal
- (C) Decimal
- (D) Hexadecimal



75. IDEA is an application software used for

- (A) Engineering Drawing and Design (B) For Astronomical Calculations  
(C) Both (A) and (B) (D) None of these

76. Which of the following is not an example of Intangible Assets ?

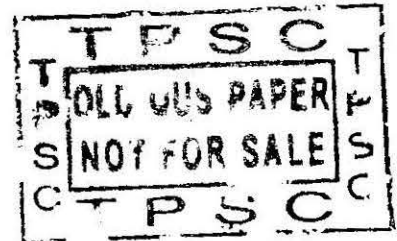
- (A) Patents (B) Copyrights  
(C) Fixed Deposit Certificates (D) Brand names

77. In case the procuring entity calls for bids in two envelopes

- (A) The techno-commercial bid and financial bid shall be opened together for evaluation  
(B) The financial-bid shall be opened first for evaluation  
(C) The techno-Commercial bid shall be opened and evaluated first  
(D) None of the above

78. Find out which is an example of Indirect Tax.

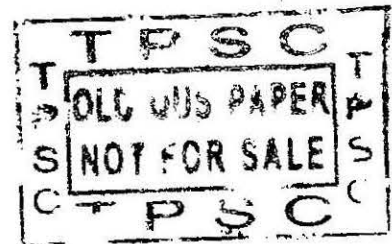
- (A) Income Tax  
(B) Professional Tax  
(C) GST collected on sales of goods by the sellers.  
(D) None of the given options.



79. Which among the following is not a loss due to depreciation ?

- (A) Normal wear and tear (B) Negligence after purchase  
(C) Normal fluctuation of market prices (D) Loss due to theft or fraud

80. The responsibility of the audited entity does not include
- (A) to develop adequate internal control systems to protect its resources
  - (B) to ensure that controls are in place
  - (C) to decide the nature, scope, extent and quantum of audit
  - (D) None of the above
81. A thorough analysis of the financial statements is made to ascertain whether
- (A) Financial statements are presented without due consideration to the circumstances of the audited entity
  - (B) Sufficient disclosures about various elements of financial statements are not presented
  - (C) Financial statements are prepared in accordance with acceptable accounting standards
  - (D) None of the above
82. Which among the following planning step is normally not included in an audit?
- (A) Define the objective and scope of audit.
  - (B) Highlight special problems foreseen.
  - (C) Undertake preliminary analysis to determine the approach to be adopted.
  - (D) Consider the users of audit opinions, conclusions or reports.
83. Which among the following is not a fraud indicator?
- (A) Missing vouchers
  - (B) Any unusual accounting entries
  - (C) Employees in sensitive posts not taking leave
  - (D) Invitation of Tenders for award of work in single bid system



84. Which is an example of Non-Tax Govt. Revenue ?

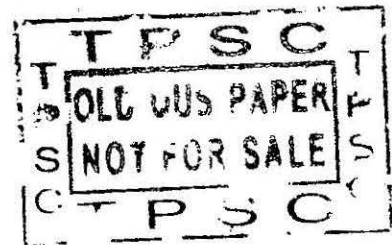
- (A) Taxes on Wealth
- (B) Taxes on Vehicle
- (C) User charges of Water Supply and Sanitation collected by the Govt.
- (D) Service Tax

85. The use of indirect taxes can be a good supplement to direct taxes because

- (A) prices of particular products often register a sharp increases because of the demand
- (B) direct taxes apply only to a small fraction of a population
- (C) often when there are general signs of inflation, particular industries face a demand for inflation
- (D) None of the above

86. Which is not an example of Govt. Revenue Receipt Major Head of Account ?

- |          |          |
|----------|----------|
| (A) 2011 | (B) 0070 |
| (C) 1601 | (D) 0202 |



87. Which among the following is a market borrowing ?

- (A) National savings certificate
- (B) Deposits in Post office savings bank
- (C) Sale of Govt. securities and bills
- (D) None of the above

88. Which is not an example of Govt. Revenue Expenditure Major Head of Account ?

(A) 1475

(B) 2049

(C) 2552

(D) None of the given options

89. Fiscal imbalance results because

(A) Central Govt. tends to collect most taxes

(B) State and Local Govts. incur more expenditures than they finance

(C) Lack of symmetry between tax powers and expenditure responsibilities of sub-national Govts.

(D) All of the above

90. Which among the following is not a fiscal indicator ?

(A) Interest payments

(B) Public debt and liabilities

(C) Primary deficit

(D) None of the given options



91. FRBM Act, 2003, requires that appropriate measures to limit the Fiscal Deficit upto \_\_\_\_\_ per cent of GDP in any financial year.

(A) 0.3%

(B) 0.5%

(C) 3.0%

(D) 3.2%

92. Amount spent for increasing the earning capacity is a ——— expenditure.

- (A) Capital Loss (B) Revenue  
(C) Deferred Revenue (D) Capital

93. Which one is not correct about the Golden Rule of Accountancy ?

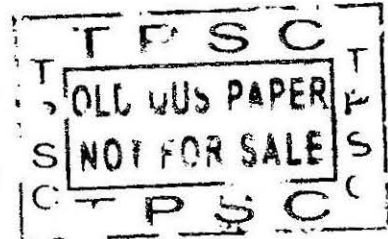
- (A) Debit the receiver and Credit the giver  
(B) Credit what comes in and Debit what goes out  
(C) Debit all Expenses and Losses and Credit all Income and Gains  
(D) None of the given options

94. Mr. X is a dealer in electronic goods (refrigerator, washing machine, air conditioners, televisions, etc.) He purchased two air conditioners and installed in his showroom. In the books of X the cost of two air conditioners will be debited to

- (A) Drawing Account (B) Capital Account  
(C) Purchases Account (D) Fixed Assets Account

95. UNION Govt. gives guarantees for repayment of borrowings under the \_\_\_\_\_ of the Constitution.

- (A) Article 292 (B) Article 293  
(C) Article 292 and 293 (D) Article 295



96. Which provision of the Constitution empowers State Govt. to borrow upon the security of their Consolidated Fund ?

- (A) 292 (B) 293(1)  
(C) 293(2) (D) 293(3)

92. Amount spent for increasing the earning capacity is a ——— expenditure.

- (A) Capital Loss (B) Revenue  
(C) Deferred Revenue (D) Capital

93. Which one is not correct about the Golden Rule of Accountancy ?

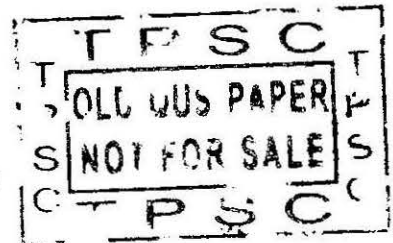
- (A) Debit the receiver and Credit the giver  
(B) Credit what comes in and Debit what goes out  
(C) Debit all Expenses and Losses and Credit all Income and Gains  
(D) None of the given options

94. Mr. X is a dealer in electronic goods (refrigerator, washing machine, air conditioners, televisions, etc.) He purchased two air conditioners and installed in his showroom. In the books of X the cost of two air conditioners will be debited to

- (A) Drawing Account (B) Capital Account  
(C) Purchases Account (D) Fixed Assets Account

95. UNION Govt. gives guarantees for repayment of borrowings under the \_\_\_\_\_ of the Constitution.

- (A) Article 292 (B) Article 293  
(C) Article 292 and 293 (D) Article 295



96. Which provision of the Constitution empowers State Govt. to borrow upon the security of their Consolidated Fund ?

- (A) 292 (B) 293(1)  
(C) 293(2) (D) 293(3)