

ITEM ANALYSIS - OPEN FIRST PREBOARD EXAMINATIONS (JULY 26 AND 27, 2008)

Theory of Accounts

Set A

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
A	1%	6%	0%	6%	63%	11%	9%	15%	4%	69%	17%	1%	79%	39%	92%	83%	87%	41%	16%	3%	13%	8%	88%	3%	28%	3%	1%	7%	72%	71%	9%	85%	13%	0%	14%	10%	4%	0%	15%	20%
B	1%	89%	17%	90%	23%	18%	6%	10%	3%	11%	14%	94%	4%	4%	3%	13%	6%	52%	4%	0%	18%	10%	1%	25%	62%	92%	1%	1%	9%	7%	83%	4%	6%	2%	28%	75%	2%	0%	4%	3%
C	2%	4%	5%	1%	8%	13%	37%	2%	1%	7%	36%	3%	14%	35%	5%	2%	1%	4%	59%	2%	51%	28%	11%	6%	4%	3%	9%	29%	17%	7%	6%	7%	2%	82%	58%	3%	51%	3%	9%	10%
D	96%	1%	78%	3%	6%	59%	48%	72%	92%	13%	34%	1%	3%	22%	0%	2%	7%	2%	21%	95%	18%	54%	0%	67%	6%	2%	89%	62%	1%	16%	2%	4%	79%	16%	0%	13%	42%	97%	73%	67%
V	D	B	D	B	A	D	C	D	D	A	C	B	A	A	A	A	A	B	C	D	C	D	A	D	B	B	D	D	A	A	B	A	D	C	C	B	C	D	D	D

Set A

	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	
A	8%	41%	84%	10%	4%	31%	21%	3%	2%	4%	21%	79%	63%	16%	20%	5%	3%	14%	7%	61%	91%	62%	84%	32%	15%	80%	79%	8%	75%	97%	16%	3%	29%	4%	4%	3%	8%	9%	0%	88%	
B	74%	5%	7%	8%	4%	17%	45%	84%	69%	4%	7%	8%	10%	51%	27%	17%	9%	42%	51%	6%	7%	18%	7%	11%	78%	4%	5%	4%	18%	1%	15%	3%	24%	93%	4%	4%	91%	45%	7%	13%	3%
C	7%	14%	1%	1%	10%	9%	22%	4%	16%	86%	2%	3%	10%	14%	26%	43%	26%	13%	21%	5%	1%	3%	7%	11%	3%	11%	11%	84%	3%	1%	2%	13%	7%	3%	90%	3%	43%	15%	81%	8%	
D	11%	40%	7%	81%	83%	44%	13%	9%	14%	5%	70%	10%	18%	19%	27%	35%	62%	31%	20%	28%	1%	7%	2%	47%	5%	6%	6%	4%	5%	1%	67%	81%	40%	1%	2%	4%	5%	70%	5%	1%	
V	B	A	A	D	D	D	B	B	B	C	D	A	A	B	D	D	D	B	B	A	A	B	A	D	A	D	B	B	A	A	D	D	D	B	C	B	C	D	C	A	

Set B

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
A	35%	90%	76%	86%	41%	21%	2%	12%	7%	91%	1%	26%	1%	0%	8%	73%	78%	10%	82%	17%	1%	13%	8%	6%	0%	16%	16%	6%	42%	85%	8%	3%	32%	23%	6%	2%	5%	16%	80%	69%
B	5%	4%	19%	8%	53%	3%	0%	13%	12%	1%	22%	62%	93%	1%	1%	12%	7%	81%	7%	5%	2%	26%	75%	2%	0%	5%	4%	73%	5%	5%	10%	3%	11%	41%	81%	71%	4%	6%	6%	7%
C	40%	6%	2%	2%	6%	55%	4%	57%	36%	7%	8%	4%	4%	8%	27%	14%	5%	6%	5%	2%	80%	60%	3%	54%	3%	7%	9%	8%	17%	1%	2%	5%	15%	26%	5%	14%	83%	2%	5%	6%
D	20%	0%	2%	4%	1%	20%	94%	19%	45%	1%	69%	9%	2%	90%	64%	1%	9%	2%	6%	76%	16%	1%	14%	38%	96%	72%	71%	12%	36%	8%	80%	89%	42%	11%	8%	12%	7%	75%	10%	18%
V	A	A	A	A	B	C	D	C	D	A	D	B	B	D	A	A	A	B	A	D	C	C	B	C	D	D	D	D	B	A	A	D	D	D	B	B	C	D	A	A

Set B

	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80
A	8%	18%	6%	5%	14%	11%	58%	87%	67%	87%	32%	15%	79%	76%	9%	74%	97%	16%	4%	27%	3%	5%	2%	5%	7%	2%	88%	2%	6%	1%	4%	68%	13%	12%	13%	8%	73%	24%	1%	85%
B	45%	24%	17%	10%	45%	46%	4%	9%	21%	5%	12%	79%	4%	6%	7%	20%	1%	14%	4%	22%	93%	5%	92%	46%	8%	13%	3%	2%	89%	16%	91%	20%	17%	5%	12%	3%	10%	16%	93%	2%
C	16%	23%	40%	22%	14%	19%	5%	2%	2%	6%	13%	2%	13%	9%	75%	2%	2%	3%	10%	7%	3%	84%	2%	46%	14%	79%	6%	2%	4%	6%	1%	7%	11%	34%	2%	1%	4%	32%	4%	10%
D	30%	33%	38%	63%	27%	24%	34%	2%	9%	2%	44%	4%	5%	9%	9%	3%	0%	67%	82%	44%	1%	6%	4%	4%	72%	6%	2%	94%	1%	77%	4%	6%	60%	49%	73%	88%	13%	28%	2%	2%
V	B	D	D	D	B	B	A	A	B	A	D	B	A	A	C	A	A	D	D	D	B	C	B	C	D	C	A	D	B	D	B	A	D	C	D	D	A	C	B	A

Set C

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
A	86%	4%	26%	5%	2%	6%	69%	67%	12%	77%	18%	1%	14%	15%	8%	1%	16%	13%	9%	41%	81%	6%	5%	30%	21%	3%	2%	5%	16%	78%	65%	9%	20%	8%	3%	14%	12%	59%	85%	71%	
B	2%	19%	63%	86%	1%	1%	14%	10%	81%	5%	3%	4%	27%	72%	2%	1%	4%	6%	73%	5%	7%	11%	4%	16%	40%	82%	71%	4%	7%	9%	8%	53%	26%	16%	11%	44%	44%	4%	13%	21%	
C	11%	5%	5%	4%	11%	33%	15%	7%	4%	8%	2%	82%	59%	2%	51%	3%	9%	8%	6%	19%	2%	2%	8%	11%	24%	4%	11%	84%	4%	3%	5%	14%	23%	43%	26%	15%	17%	6%	1%	3%	
D	1%	72%	5%	5%	86%	60%	2%	16%	2%	10%	77%	13%	0%	11%	40%	95%	71%	73%	13%	35%	11%	81%	83%	11%	15%	11%	16%	7%	74%	10%	22%	24%	31%	33%	61%	27%	26%	30%	1%	5%	
V	A	D	B	B	D	D	A	A	B	A	D	C	C	B	C	D	D	D	B	A	A	D	D	D	B	B	B	C	D	A	A	B	D	D	D	D	B	B	A	A	B

Set C

	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80
A	86%	27%	16%	74%	75%	7%	75%	95%	18%	4%	28%	3%	2%	3%	7%	8%	3%	89%	2%	9%	1%	4%	59%	8%	9%	18%	10%	71%	24%	1%	79%	37%	87%	81%	85%	44%	19%	1%	11%	5%
B	4%	10%	78%	4%	6%	6%	16%	2%	14%	4%	25%	95%	7%	91%	45%	10%	12%	2%	2%	86%	14%	90%	25%	21%	4%	11%	2%	12%	17%	91%	7%	4%	5%	14%	7%	48%	3%	2%	19%	12%
C	5%	13%	3%	12%	10%	81%	3%	2%	2%	12%	5%	2%	82%	3%	44%	14%	78%	5%	2%	2%	6%	3%	9%	10%	38%	3%	3%	5%	32%	4%	11%	35%	6%	1%	2%	6%	58%	5%	47%	30%
D	4%	50%	4%	11%	9%	6%	7%	1%	65%	81%	41%	1%	8%	4%	4%	68%	7%	4%	94%	3%	79%	3%	7%	61%	48%	68%	85%	11%	27%	4%	3%	25%	2%	4%	5%	2%	21%	92%	23%	52%
V	A	D	B	A	A	C	A	A	D	D	D	B	C	B	C	D	D	C	A	D	B	D	B	A	D	C	D	D	A	C	B	A	A	A	B	A	B	A	A	B

Set D

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
A	12%	60%	92%	57%	86%	36%	13%	81%	79%	8%	78%	96%	15%	5%	30%	3%	2%	2%	5%	4%	2%	91%	2%	7%	1%	5%	63%	13%	8%	13%	9%	74%	17%	1%	80%	46%	94%	81%	86%	31%
B	50%	7%	6%	29%	5%	9%	78%	2%	3%	5%	16%	1%	10%	3%	25%	96%	4%	94%	50%	7%	10%	2%	2%	88%	19%	89%	27%	20%	4%	9%	2%	8%	22%	95%	5%	3%	2%	14%	7%	65%
C	14%	4%	1%	3%	6%	9%	6%	13%	11%	81%	3%	1%	1%	11%	5%	1%	89%	3%	43%	14%	80%	5%	0%	4%	4%	1%	7%	10%	40%	2%	1%	7%	34%	3%	12%	31%	4%	1%	2%	2%
D	23%	30%	1%	11%	4%	46%	4%	4%	7%	5%	3%	2%	73%	81%	41%	1%	4%	1%	2%	74%	7%	2%	97%	1%	77%	5%	3%	58%	48%	77%	88%	11%	26%	1%	3%	21%	0%	3%	5%	2%
V	B	A	A	B	A	D	B	A	A	C	A	A	D	D	B	C	B	C	D	D	C	D	D	B	A	D	D	D	C	A	C	B	A	A	A	A	A	A	A	B

Set D

	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80
A	18%	2%	11%	8%	91%	3%	26%	2%	0%	5%	68%	72%	13%	84%	10%	2%	12%	10%	5%	0%	16%	16%	5%	46%	88%	6%	3%	29%	24%	4%	2%	5%	17%	77%	63%	14%	20%	6%	5%	14%
B	2%	1%	14%	11%																																				