

UIL ACCOUNTING 2025 State Test

Do not turn this page until the start signal is given!

All answers MUST be written on your answer sheet.

No other test materials are graded or reviewed by the graders.

Upper- or lower-case letters are acceptable. Write legibly. All answers must be clearly written, or they will be counted wrong. Write letters far enough above the line so that (for example) an “E” is distinguishable from an “F”. If using T or F for true-false questions, make sure that your answer is clearly discernible.

Carefully read the instructions for each group of questions. Pay particular attention to instructions regarding: 1) the format of answers; 2) rounding; and 3) answers with brackets.

You may remove the pages from the staple for convenience; only the answer sheet is considered by the graders.

Acceptable Responses Section

| Debit/Credit questions: | | | | True/False questions: | | | Yes/No questions: | | | for Zero | |
|-------------------------|----|--------|----|-----------------------|---|-------|-------------------|---|-----|----------|-----|
| Debit | DR | debit | dr | True | T | true | Yes | Y | yes | 0 | -0- |
| Credit | CR | credit | cr | False | F | false | No | N | no | zero | |

If an answer has zero cents, it is not necessary to write the decimal or the zeroes for cents. However, any dollar amount with cents must have TWO decimal places.

A required decimal point must be clearly visible and in the correct position.

Round dollar amounts to the nearest cent.

Including commas in an amount where appropriate is encouraged, but it is optional. Failure to use commas will not make your answer wrong; however, marking a comma in the wrong position will cause your answer to be marked incorrect.

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UIL ACCOUNTING

2025 State Test

Group 1

For items 1 – 10, indicate the normal balance side of the following accounts using the code: DR=debit CR=credit

- | | |
|-------------------------|-----------------------------------------|
| 1. Petty Cash | 6. Accumulated Depreciation—Equipment |
| 2. Gain on Plant Assets | 7. Dividends—Common |
| 3. Unearned Fees | 8. Allowance for Uncollectible Accounts |
| 4. Retained Earnings | 9. Federal Income Tax Payable |
| 5. Interest Receivable | 10. Paid-in Capital in Excess of Par |

Group 2

The plant asset record for the Equipment and Store Fixtures account of The Gingerbread House, Inc. as of December 31, 2024, is shown in the chart below.

| Asset Description | Date Bought | Original Cost | Estimated Life in Years | Salvage Value | Depr. Method |
|-------------------|-------------|---------------|-------------------------|---------------|--------------|
| Store Fixtures | 01-02-19 | 105,100 | 7 | 3,600 | SL |
| Cash Registers | 01-02-21 | 7,600 | 4 | 500 | DDB |
| Computer | 01-01-22 | 3,500 | 5 | 300 | DDB |
| Laser Printer | 06-05-22 | 2,770 | 3 | 250 | SL |

For question #11, write the correct amount on your answer sheet.

- * 11. What amount should be reported on the Balance Sheet dated December 31, 2024, for Accumulated Depreciation—Equipment & Store Fixtures?

Group 3

Consider the following information for a company at the end of its fiscal year (December 31, 2024), after all accounts determined to be uncollectible have been written off and before any adjusting entries are recorded:

| | |
|----------------------------------------------------------------------|------------|
| Accounts Receivable | 22,684 |
| Allowance for Uncollectible Accounts | 326 credit |
| Net sales | 84,300 |
| Total charge sales | 52,900 |
| The aging of accounts receivable indicates uncollectible accounts of | 2,280 |

For questions 12 – 13, write the correct amount on your answer sheet.

12. What is the amount of bad debt expense for 2024 if the aging method is used to estimate uncollectible accounts?
- * 13. If the company were to estimate uncollectible accounts based on 3% of total sales on account, what would be the book value of accounts receivable as reported on the Balance Sheet dated December 31, 2024?

Group 4

Consider the following selected items taken from the financial statements for the calendar year 2024. Other items for the calendar year 2023 are also provided. The only class of stock authorized by this corporation is common stock. It is company policy to use net income after taxes for all profitability ratios.

| | | | |
|------------------------|---------|-------------------------------|---------|
| Cash in Bank | 27,000 | Note Payable (due 9 mo) | 10,000 |
| Petty Cash | 200 | Interest Payable (due 9 mo) | 375 |
| Accounts Receivable | 34,000 | Accounts Payable | 15,525 |
| Merchandise Inventory | 23,800 | Federal Income Tax Payable | 3,300 |
| Supplies on Hand | 1,200 | Dividends Payable | 4,400 |
| Prepaid Insurance | 2,200 | Sales Tax Payable | 400 |
| Total Assets 12-31-24 | 420,000 | Note Payable (due 5 years) | 125,000 |
| Net Sales | 275,000 | Stockholders' Equity 12-31-24 | 250,000 |
| Net Income After Taxes | 22,000 | | |
| Total Assets 12-31-23 | 375,000 | Stockholders' Equity 12-31-23 | 150,000 |

For questions 14 – 19, write the correct amount on your answer sheet. Round ratios to the nearest tenth; round percentages to the nearest whole number.

14. What is the amount of working capital?
15. What is the current ratio?
16. What is the quick ratio?
17. What is the return on sales percentage?
- * 18. What is the return on stockholders' equity percentage?
- * 19. When total assets as of December 31, 2024, are compared to the base year, what is the percent of increase?

Group 5

For questions 20 – 28, write True if the statement is true; write False if it is false.

20. A journal entry is required on the date of record for dividends that have been declared.
21. Corporate earnings distributed to stockholders are called dividends.
22. When cash dividends are declared, a contra stockholders' equity account is debited and a liability account is credited.
23. A corporation may use an agent such as a bank, who then handles the details of sending dividend checks to individual stockholders.
24. A corporation owned by a few persons or by a family is called a closely-knit corporation.
25. A partnership is a business organization recognized by law to have a life of its own.
26. Common stockholders have the right to vote for the board of directors of the corporation and are entitled to one vote for each share of stock they own.
27. Preferred stockholders have preference over common stockholders because they are entitled to receive dividends before common stockholders, and preferred stockholders are entitled to two votes for each share of preferred stock they own.
28. On the Statement of Stockholders' Equity, Preferred Stock is listed before Common Stock.

Group 6

Salaries for XYZ Co. are paid on Tuesday for the previous Monday through Friday. The salaries are earned equally for each of the five workdays. Gross salaries of \$9,000 were paid on Tuesday, January 7, 2025. The 2024 Salary Expense account balance before the accrual was \$400,000. Ignore payroll deductions. XYZ Co. does not use reversing entries.

For questions 29 – 32, write the identifying letter of the best response.

29. The correct accrual on December 31, 2024, includes which of the following:

| | <u>Amount</u> | <u>Salary Expense</u> | <u>Salary Payable</u> |
|----|---------------|-----------------------|-----------------------|
| A. | \$3,600 | debit | credit |
| B. | \$3,600 | credit | debit |
| C. | \$5,400 | debit | credit |
| D. | \$5,400 | credit | debit |
| E. | \$9,000 | credit | debit |

30. On December 31, 2024, the amount of Salary Expense closed to Income Summary is:

- A. \$3,600 B. \$9,000 C. \$400,000 D. \$403,600 E. \$405,400 F. \$409,000

31. The balances in the following accounts on January 1, 2025, are:

| | <u>Salary Expense</u> | <u>Salary Payable</u> |
|----|-----------------------|-----------------------|
| A. | zero | credit \$3,600 |
| B. | zero | credit \$5,400 |
| C. | credit \$3,600 | zero |
| D. | credit \$3,600 | debit \$3,600 |
| E. | debit \$5,400 | debit \$5,400 |

* 32. After the salaries are paid on January 7, 2025, the following is true with respect to 2025:

| | <u>Salary Expense</u> | <u>Salary Payable</u> |
|----|-----------------------|-----------------------|
| A. | \$5,400 | \$3,600 |
| B. | \$3,600 | zero |
| C. | \$9,000 | zero |
| D. | \$5,400 | zero |

Group 7

The Smith & Jones Co. has the following information about an item. During the year the company sold 87 units for \$15 each.

| | | Number of Units | Cost per Unit | Extended Amount |
|-------|---------------------|-----------------|---------------|-----------------|
| Jan 1 | Beginning Inventory | 7 | 8.45 | 59.15 |
| Jan | Purchase | 15 | 8.60 | 129.00 |
| Mar | Purchase | 25 | 8.65 | 216.25 |
| Apr | Purchase | 14 | 8.70 | 121.80 |
| June | Purchase | 9 | 8.75 | 78.75 |
| July | Purchase | 16 | 8.80 | 140.80 |
| Nov | Purchase | 6 | 8.90 | 53.40 |
| Dec | Purchase | 5 | 8.95 | 44.75 |
| | | 97 | | 843.90 |

For question #33, write the correct amount on your answer sheet.

* 33. What is the amount of gross profit using the weighted average inventory valuation method?

Group 8

Rangers, Inc. is authorized to issue 10,000 shares of \$100 par preferred 9% stock and 500,000 shares of \$5 par common stock. The following selected amounts (all normal balances) appeared on the company's work sheet for the year ended December 31, 2024.

| | | | |
|-------------------------------|---------|-------------------------------------------|---------|
| Dividends Payable – Preferred | 22,500 | Paid-in Capital in Excess of Par – Common | 300,000 |
| Dividends Payable – Common | ? | Retained Earnings | 735,000 |
| Preferred Stock | 500,000 | Dividends – Preferred | 45,000 |
| Common Stock | 750,000 | Dividends – Common | 262,500 |

- The company's work sheet indicates net income for the year of \$512,500.
- Both Dividends Payable accounts had a zero balance as of January 1, 2024.

The following stock transactions occurred during 2024.

| | |
|----------|------------------------------------------------------------------------------------------------------------------------------|
| 01-10-24 | Issued 500 shares Preferred Stock at par |
| 06-01-24 | Declared semi-annual cash dividend of \$135,000 for both preferred and common stockholders of record as of June 15, 2024 |
| 07-15-24 | Paid all dividends declared on June 1, 2024 |
| 08-10-24 | Received \$9 per share when 25,000 shares Common stock issued |
| 12-01-24 | Declared semi-annual cash dividend of \$172,500 for both preferred and common stockholders of record as of December 15, 2024 |

For questions 34 – 35, write on your answer sheet the correct number of shares of stock issued as of January 1, 2024.

34. Preferred Stock

35. Common Stock

For questions 36 – 40, write on your answer sheet the correct dollar amount of the beginning balance as of January 1, 2024, for each of the following:

- * 36. Preferred Stock
- * 37. Common Stock
- * 38. Paid-in Capital in Excess of Par – Common
- 39. Retained Earnings
- 40. Dividends – Common

For questions 41 – 45, write the correct amount on your answer sheet. Round percentages to the nearest whole number.

- * 41. What percentage of 2024 earnings were distributed to shareholders?
- * 42. What was the balance of Retained Earnings after 12-31-24 closing entries were posted?
- * 43. What was the dividend amount per share of common stock declared on 06-01-24?
- * 44. What was the dividend amount per share of common stock declared on 12-01-24?
- 45. Since the December dividends were not paid until 2025, what was the 12-31-24 balance of Dividends Payable – Common?

Group 9

The following items appear on the classified income statement of Patti's Pets, Inc. for the year ended September 30, 2024.

| | | | |
|---------------------------------------|----------------|-----------------------------------------|----------------|
| Merch. Inv. October 1, 2023 | 96,410 | Selling Expenses | 158,427 |
| Merch. Inv. Sept. 30, 2024 | 94,825 | Administrative Expenses | 62,385 |
| Purchases | 598,375 | Loss on Plant Assets | 2,415 |
| Sales | 997,420 | Gain on Plant Assets | 18,650 |
| Purchases Returns & Allow. | 14,539 | Interest Expense | 3,875 |
| Sales Returns & Allow. | 29,680 | Interest Income | 7,210 |
| Purchases Discounts | 16,465 | Corp. Federal Income Tax Expense | 53,420 |
| Sales Discounts | 19,480 | | |

Refer to the data in the chart above. Answer questions 46 – 53 by writing the identifying letter of the best response on your answer sheet.

46. Net sales equal

- A. \$948,260 B. \$955,470 C. \$966,910 D. \$974,120 E. \$997,420

47. Net purchases equal

- A. \$567,371 B. \$568,956 C. \$598,375 D. \$629,379 E. \$663,781

48. Cost of merchandise sold is equal to

- A. \$379,304 B. \$565,786 C. \$568,956 D. \$599,960 E. \$663,781

49. Total operating expenses equal

- A. \$158,427 B. \$220,812 C. \$223,227 D. \$224,687 E. \$278,107

50. Income from operations is equal to

- A. \$124,642 B. \$158,492 C. \$161,827 D. \$178,062 E. \$974,120

51. Total other revenue is equal to

- A. \$7,210 B. \$18,650 C. \$25,860 D. \$974,120 E. \$1,023,280

52. Total other expenses is equal to

- A. \$3,335 B. \$6,290 C. \$59,710 D. \$227,102 E. \$280,522

* 53. Net income after federal income tax is

- A. \$124,642 B. \$158,492 C. \$178,062 D. \$184,352 E. \$379,304

Group 10

On August 9, 2024, the Shana Banana Company borrowed \$27,000 from Infinity Bank by signing a 180-day, 6% interest-bearing promissory note. (This is the only time the company has ever had to borrow money from any source.)

Shana Banana Company has the following accounting policies and procedures:

- Uses the accrual basis of accounting
- Fiscal year-end December 31
- Adjusting & closing entries are prepared only at fiscal year-end
- Uses reversing entries
- Uses 360-day year for promissory note calculations

Use the identifying letter of the correct account to record the debit(s) and credit(s) in the transactions that follow. Item numbers 54 – 63 are found in the debit and credit columns. Entries that require more than one debit or credit may be in any order.

| | |
|----------|----------------------------|
| A | Cash in Bank |
| B | Interest Receivable |
| C | Note Payable |
| D | Interest Payable |

| | |
|----------|-------------------------|
| E | Income Summary |
| F | Interest Expense |
| G | Interest Income |

| | Debit | Credit |
|---------------------------------------------------------|--------------|---------------|
| Entry on August 9, 2024, when note is signed | 54. | 55. |
| Adjusting entry on December 31, 2024 | 56. | 57. |
| Closing entry on December 31, 2024 for Interest Expense | 58. | 59. |
| Reversing entry on January 1, 2025 | 60. | 61. |
| Payment of the maturity value on the maturity date | 62. | 63. |

Continue to use the above information. For questions 64 – 65, write the correct amount on your answer sheet.

64. What is the maturity value of the promissory note?

65. For how many days in 2025 is interest expense incurred?

Continue to refer to the above information. For questions 66 – 71, on your answer sheet write the correct amount of the balance in the account AND indicate whether the amount has a debit (DR) or a credit (CR) balance. If the account balance is zero, just write “0” (no DR or CR is needed for a zero balance).

Your answer might look like this: 400 DR or 150 CR or 0

66. What is the balance of Interest Payable after closing entries and before reversing?

67. What is the balance of Interest Payable after reversing entries and before the note is repaid?

68. What is the balance of Interest Expense on August 9, 2024?

69. What is the balance of Interest Expense after the adjusting entries and before the closing entries for 2024?

70. What is the balance of Interest Expense after reversing entries, before the note is repaid?

* 71. What is the balance of Interest Expense after the note is repaid on the maturity date?

Group 11

After five years of business without a written agreement, Janet Bradshaw and Glenda Taylor agreed to permanently dissolve their business. The required legal documents were filed, and on March 31, 2025, adjusting and closing entries were journalized and posted. Financial statements were also prepared as of March 31.

In their state, state law requires partnerships with no written agreement to share profits and losses equally. No financial statements were prepared in April 2025.

On March 31, 2025, after adjusting and closing entries, the general ledger included the following balances:

| | | | |
|-----------------------|--------|---------------------------|--------|
| Cash in Bank | 12,600 | Accumulated Depr.-- Equip | 8,000 |
| Supplies | 850 | Accounts Payable | 5,000 |
| Merchandise Inventory | 6,250 | Janet Bradshaw, Capital | 10,020 |
| Equipment | 10,000 | Glenda Taylor, Capital | 6,680 |

April Transactions:

- | | |
|---------------|--------------------------------------------------------|
| April 1, 2025 | Sold the supplies for \$250 |
| April 2, 2025 | Sold the merchandise inventory to a broker for \$1,500 |
| April 3, 2025 | Sold all the equipment for \$3,500 |
| April 4, 2025 | Paid all creditors in full |
| April 5, 2025 | Distributed remaining cash to the partners |

For questions 72 – 73, write the identifying letter of the correct answer.

72. Besides a debit to Cash in Bank for \$250 and a credit to Supplies for \$850, the transaction on April 1 will include a debit to
- A. Income Summary for \$600
 - B. Loss on Sale of Assets for \$600
 - C. Janet Bradshaw, Capital for \$300 and a debit to Glenda Taylor, Capital for \$300
 - D. Janet Bradshaw, Capital for \$360 and a debit to Glenda Taylor, Capital for \$240
73. Besides a debit to Cash in Bank for \$3,500 and a debit to Accumulated Depreciation – Equipment for \$8,000 and a credit to Equipment for \$10,000, the transaction on April 3 will include a credit to
- A. Janet Bradshaw, Capital for \$750 and a credit to Glenda Taylor, Capital for \$750
 - B. Janet Bradshaw, Capital for \$900 and a credit to Glenda Taylor, Capital for \$600
 - C. Gain on Sale of Assets for \$1,500
 - D. Income Summary for \$1,500

For questions 74 – 75, write the correct amount on your answer sheet.

- * 74. On April 5, 2025, how much cash did Janet Bradshaw receive from the business?
- * 75. On April 5, 2025, how much cash did Glenda Taylor receive from the business?

Group 12

Genny Todd began a public accounting practice and completed the following transactions for the month of January 2024. Genny uses the accrual basis of accounting and prepares monthly adjusting entries. The January transactions have been posted to the T-accounts in Table 1 on page 9 for your convenience. Genny realizes that more accounts will be needed at the end of the month.

| Date | Transactions |
|-------|-----------------------------------------------------------------------------------------------------------------|
| Jan 2 | Invested \$7,500 in a public accounting practice begun this day |
| 2 | Rented furnished office space and prepaid two months' rent in advance, \$720 (recorded all in an asset account) |
| 2 | Purchased office supplies \$325 and office equipment \$3,600 on credit |
| 3 | Paid the annual premium on a liability insurance policy \$960 |
| 8 | Completed accounting work for The Henhouse Café and immediately collected \$345 in cash for the work done |
| 10 | Completed accounting work for Tatum's Used Car Sales on account \$650 |
| 15 | Purchased additional office supplies on credit, \$180 |
| 20 | Received \$200 from Tatum's Used Car Sales for the work completed on Jan 10 |
| 22 | Genny Todd withdrew \$300 from the accounting practice to pay personal expenses |
| 24 | Completed accounting work for The Candy Shoppe on account \$465 |
| 29 | Made a payment of \$1,200 on the equipment and supplies purchased on Jan 2 |
| 30 | Paid the utilities for the month of January \$115 |

Additional information needed for adjusting entries not included above:

- Genny took an inventory of office supplies on January 31, valued at \$320.
- The office equipment has zero salvage value and an estimated life of 3 years. Genny uses the straight-line method of depreciation.

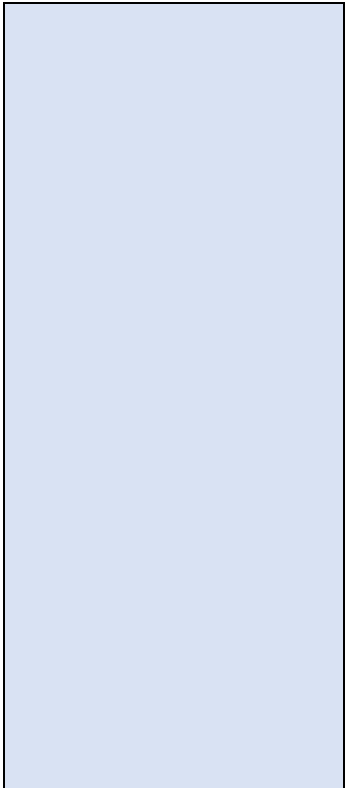
For questions 76 – 80, write the correct amount on your answer sheet.

76. What is the balancing total of the trial balance columns on the January 31 work sheet?
77. What is the balance of the Cash account on January 31?
78. What is the balance of Accounts Payable on January 31?
- * 79. What is the balancing total of the adjusted trial balance columns on the January 31 work sheet?
- ** 80. After all necessary adjusting entries are recorded on the January 31 work sheet, what is the amount of net income or loss for the month of January?

This is the end of the test. Please hold your test and answer sheet until the contest director asks for them. Thank you.

Table 1 (for questions 76 – 80)

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| Cash In Bank <div> <div>7,500</div> <div>720</div> <div>345</div> <div>960</div> <div>200</div> <div>300</div> <div>1,200</div> <div>115</div> </div> | Accounts Receivable <div> <div>650</div> <div>465</div> <div>200</div> </div> | Office Supplies <div> <div>325</div> <div>180</div> </div> |
| Prepaid Rent <div> <div>720</div> </div> | Prepaid Insurance <div> <div>960</div> </div> | Office Equipment <div> <div>3,600</div> </div> |
| Accounts Payable <div> <div>1,200</div> <div>3,925</div> <div>180</div> </div> | Genny Todd, Capital <div> <div>7,500</div> </div> | Genny Todd, Drawing <div> <div>300</div> </div> |
| Acctg. Fees Earned <div> <div>345</div> <div>650</div> <div>465</div> </div> | Utilities Expense <div> <div>115</div> </div> | (Use extra T-accounts below as needed) |
| | | |
| | | |

| <u>GROUP 1</u> | <u>GROUP 5, cont'd</u> | <u>GROUP 9</u> | <u>GROUP 11</u> |
|------------------------|-------------------------|-------------------------|---------------------------------------------------------------------------------------|
| 1. <u>DR</u> | 23. <u>TRUE</u> | 46. <u>A</u> | 72. <u>C</u> |
| 2. <u>CR</u> | 24. <u>FALSE</u> | 47. <u>A</u> | 73. <u>A</u> |
| 3. <u>CR</u> | 25. <u>FALSE</u> | 48. <u>C</u> | * 74. \$ <u>8,095</u> |
| 4. <u>CR</u> | 26. <u>TRUE</u> | 49. <u>B</u> | * 75. \$ <u>4,755</u> |
| 5. <u>DR</u> | 27. <u>FALSE</u> | 50. <u>B</u> | |
| 6. <u>CR</u> | 28. <u>TRUE</u> | 51. <u>C</u> | <u>GROUP 12</u> |
| 7. <u>DR</u> | <u>GROUP 6</u> | 52. <u>B</u> | 76. \$ <u>11,865</u> |
| 8. <u>CR</u> | 29. <u>A</u> | * 53. <u>A</u> | 77. \$ <u>4,750</u> |
| 9. <u>CR</u> | 30. <u>D</u> | <u>GROUP 10</u> | 78. \$ <u>2,905</u> |
| 10. <u>CR</u> | 31. <u>A</u> | 54. <u>A</u> | * 79. \$ <u>11,965</u> |
| <u>GROUP 2</u> | * 32. <u>D</u> | 55. <u>C</u> | ** 80. \$ <u>620</u> |
| * 11. \$ <u>99,014</u> | <u>GROUP 7</u> | 56. <u>F</u> | ----- |
| <u>GROUP 3</u> | * 33. \$ <u>548.10</u> | 57. <u>D</u> |  |
| 12. \$ <u>1,954</u> | <u>GROUP 8</u> | 58. <u>E</u> | |
| * 13. \$ <u>20,771</u> | 34. <u>4,500</u> | 59. <u>F</u> | |
| <u>GROUP 4</u> | 35. <u>125,000</u> | 60. <u>D</u> | |
| 14. \$ <u>54,400</u> | * 36. \$ <u>450,000</u> | 61. <u>F</u> | |
| 15. <u>2.6</u> to 1 | * 37. \$ <u>625,000</u> | 62. <u>C F</u> | |
| 16. <u>1.8</u> to 1 | * 38. \$ <u>200,000</u> | 63. <u>A</u> | |
| 17. <u>8</u> % | 39. \$ <u>735,000</u> | 64. \$ <u>27,810</u> | |
| * 18. <u>11</u> % | 40. \$ <u>0 or zero</u> | 65. <u>36</u> | |
| * 19. <u>12</u> % | * 41. <u>60</u> % | 66. \$ <u>648 CR</u> | |
| <u>GROUP 5</u> | * 42. \$ <u>940,000</u> | 67. \$ <u>0 or zero</u> | |
| 20. <u>FALSE</u> | * 43. \$ <u>.90</u> | 68. \$ <u>0 or zero</u> | |
| 21. <u>TRUE</u> | * 44. \$ <u>1.00</u> | 69. \$ <u>648 DR</u> | |
| 22. <u>TRUE</u> | 45. \$ <u>150,000</u> | 70. \$ <u>648 CR</u> | |
| | | * 71. \$ <u>162 DR</u> | |

NOTE: NEW SCORING FORMAT ON ANSWER SHEET

NO COVER SHEET NEEDED FOR BONUS POINTS

GROUP 11

72. _____

73. _____

* 74. \$_____

* 75. \$

50. _____

51. _____

52. _____

* 53. _____

GROUP 10

54. _____

55. _____

56. _____

57. _____

58. _____

59. _____

60. _____

61. _____

62. _____

63. _____

64. \$_____

65. _____

00. \$_____

07. \$_____

cc.

cc. \$ _____

— \$ _____

Table 1

* 71. \$

TOTAL SCORE[illegible]