

FINAL EXAMINATIONS (2023-24)

CLASS – XI

SUBJECT – ACCOUNTANCY

SET – B

Max. Marks – 80

Time – 3 hours

Roll no. -

Date -

Multiple Choice Questions

Q1. Basic function of financial accounting is to

- (a) Record all business transactions
- (b) Interpret financial data
- (c) Assist to management
- (d) All of these

Q2. Which of the following is term increases capital?

- (a) Drawings
- (b) Expenses
- (c) Loss
- (d) Profit

Q3. A concept that a business enterprise will not be sold or liquidated in the near future is known as

- (a) Going Concern
- (b) Economic Entity
- (c) Monetary Unit
- (d) None of these

Q4. Accrual basis of Accounting recognizes

- (a) Outstanding and Prepaid Expenses
- (b) Accrual income
- (c) Both A and B
- (d) None of these

Q5. An increase in one Asset is accompanied by

- (a) Decrease in another asset
- (b) Increase in a liability
- (c) Increase in Capital
- (d) All of these

Q6. Sundry Creditors is a

- (a) Revenue Account
- (b) Capital Account
- (c) Liability Account
- (d) Profit Account

Q7. When goods are purchased against cash, the seller prepares

- (a) Cash memo
- (b) Invoice bill
- (c) Accounting Voucher
- (d) Debit Note

Q8. Lalit who owed 20,000 became insolvent. 70 paise in a rupee was received from his estate. Bad debts Account will be debited by

- (a) 20,000
- (b) 10,000
- (c) 6000
- (d) 14,000

Q9. Posting of transactions means

- (a) entering transactions in Journal
- (b) entering transactions in Ledger
- (c) entering transactions in Trail Balance
- (d) entering transactions in Financial Statements

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Technical Association Papers Technical Association of the Pulp and Paper Industry, 1927 Papers Read at the Annual Conference of the Indian Economic Association Indian Economic Association. Annual Conference, Indian Economic Association, 1967 *Reducing carbon emissions from UK business* Great Britain: Parliament: House of Commons: Environmental Audit Committee, 2008-03-10 The Climate Change Levy package is the second biggest element in the UK Climate Change Programme and savings appear to have been significant but were strongly front end loaded and have eased off since soon after its introduction The Levy will reduce annual UK CO₂ emissions by 12.8 million tonnes by 2010 But these savings have come mainly from the effect its announcement had on raising awareness of the potential for energy savings and most of these savings were the result of actions taken before the tax actually came into operation The Levy itself has had relatively little effect on business emissions especially in the case of SMEs and large but non energy intensive organisations The Government believes that Climate Change Agreements CCAs will reduce annual CO₂ emissions by an additional 7 million tonnes by 2010 Complying with CCAs has galvanised business interest in finding energy savings and that key to this has been the incentive of the tax discount they offer The exemptions on the Climate Change Levy for green electricity and combined heat and power have had minimal effect on the construction of new renewables and CHP capacity essentially because they are worth too little money The CCL package does not impose a damaging economic burden on UK business overall and is encouraging greater resource productivity and stimulating energy efficient industries The CCL has not worked quite as expected Instead of rationally seeking to reduce their costs through increased energy efficiency businesses appear to have needed an extra stimulus to change their approach to energy use This has profound implications for climate change policy more widely If even large companies require additional policies to drive behavioural change this must be all the more true for small businesses public bodies and private households **Commerce**

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1. Understanding the eBook Industrial Trade Theory Final Question Paper N24
 - The Rise of Digital Reading Industrial Trade Theory Final Question Paper N24
 - Advantages of eBooks Over Traditional Books
2. Identifying Industrial Trade Theory Final Question Paper N24
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Industrial Trade Theory Final Question Paper N24
 - User-Friendly Interface
4. Exploring eBook Recommendations from Industrial Trade Theory Final Question Paper N24
 - Personalized Recommendations
 - Industrial Trade Theory Final Question Paper N24 User Reviews and Ratings
 - Industrial Trade Theory Final Question Paper N24 and Bestseller Lists

5. Accessing Industrial Trade Theory Final Question Paper N24 Free and Paid eBooks
 - Industrial Trade Theory Final Question Paper N24 Public Domain eBooks
 - Industrial Trade Theory Final Question Paper N24 eBook Subscription Services
 - Industrial Trade Theory Final Question Paper N24 Budget-Friendly Options
6. Navigating Industrial Trade Theory Final Question Paper N24 eBook Formats
 - ePub, PDF, MOBI, and More
 - Industrial Trade Theory Final Question Paper N24 Compatibility with Devices
 - Industrial Trade Theory Final Question Paper N24 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Industrial Trade Theory Final Question Paper N24
 - Highlighting and Note-Taking Industrial Trade Theory Final Question Paper N24
 - Interactive Elements Industrial Trade Theory Final Question Paper N24
8. Staying Engaged with Industrial Trade Theory Final Question Paper N24
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Industrial Trade Theory Final Question Paper N24
9. Balancing eBooks and Physical Books Industrial Trade Theory Final Question Paper N24
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Industrial Trade Theory Final Question Paper N24
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Industrial Trade Theory Final Question Paper N24
 - Setting Reading Goals Industrial Trade Theory Final Question Paper N24
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Industrial Trade Theory Final Question Paper N24
 - Fact-Checking eBook Content of Industrial Trade Theory Final Question Paper N24
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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