

43. For Credit-Sales, entries are made in:

- (A) Purchase book
- (B) Cash Book
- (C) Sales Book
- (D) Journal

44. Which one of the following is a personal a/c?

- (A) Cash in hand
- (B) Cash at bank
- (C) Motor vehicle
- (D) Closing stock

45. Capital is considered liability according to-

- (A) Separate business entity concept
- (B) Matching concept
- (C) Going concern concept
- (D) Conservation concept

46. "Losses are anticipated and profits are not accounted until realised" is the part of following principle:

- (A) Consistency
- (B) Comparability
- (C) Conservatism
- (D) Disclosure

43. उधार बिक्री से सम्बन्धित लेखे किये जाते हैं :

- (A) कृय पुस्तक में
- (B) रोकड़ पुस्तक में
- (C) विक्रय पुस्तक में
- (D) रोजनामछा में

44. निम्नलिखित में से कौन एक व्यक्तिगत खाता है?

- (A) हस्तस्थ रोकड़
- (B) बैंक में रोकड़
- (C) मोटर वाहन
- (D) अन्निम रहतिया

45. निम्नलिखित विचारधारा के आधार पर पूँजी को दायित्व माना जाता है।

- (A) पृथक व्यावसायिक अस्तित्व की अवधारणा
- (B) मिलान की अवधारणा
- (C) चालू व्यवसाय की अवधारणा
- (D) रुढ़िवादित

46. "हानि का आंकलन करना और लाभ उत्पन्न होने तक आगणन न करना" निम्नलिखित सिद्धान्त का हिस्सा है:

- (A) संगति
- (B) तुलनीयता
- (C) रुढ़िवादित
- (D) प्रकटीकरण

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