7.	X started business on 1st Jan, 2019 with a capital of Rs 1,00,000 and borrowed Rs 30,000 from his friend. He made a profit of Rs 30,000 during the year and withdrew cash 10,000, closing capital is- (a) Rs 1,20,000 (b) Rs 1,70,000 (c) Rs 1,40,000 (d) Rs 1,50,000	1
8.	Goods Given as charity (Sales price 500) of Rs 450- (a) Increase in debtor by 500 and increase in stock by 500 (b) Decrease in cash by500and decrease in stock by 450 (c) Decrease in stock by500 and decrease in capital by 500 (d) Decrease in stock by450 and decrease in capital by 450 OR While returning the goods to customers, we prepare: (a) Debit Note (b) Credit Note (c) Invoice	1
9.	(d) Cash-memo Assertion (A): Journal is the part of recording process. Reason (R): Journal is the primary book of accounts. Select the correct answer from the following: (a). Both A and R are correct, and R is the correct explanation of A. (b). Both A and R are correct, but R is not the correct explanation of A. (c). A is correct but R is incorrect. (d). A is incorrect but R is correct.	1
10	Wages paid for the making of furniture were recorded in wages account. This is 1) Error of omission 2) Error of commission 3) Compensating error 4) Error of principle OR A bank reconciliation statement is	1
11	Book Value of an asset after 3 years is Rs.72,900; Rate of depreciation is 10% p.a. under diminishing balance method. The Original Cost Of an asset would be a. Rs.8,000 b. Rs. 1,00,000 c. Rs.8,00,000 d. Rs.80,000	1

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deneyimleri kullandığım malzemeleri değerli menü