

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

Industrial Trade Theory Final Question Paper N24

David Kirk



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