

	<p>B. Plus Rs. 1,300 C. Not be recorded D. None of the above.</p>							
(ii)	<p>A cheque of Rs. 800 was banked and credited, but omitted to be recorded in the Cash Book. in Bank Reconciliation Statement, Sujan should:</p> <p>A. Ignore it B. Record it as minus Rs.800 C. Record it as plus Rs. 800 D. Either A or C</p>							
(iii)	<p>A cheque for Rs. 1,000 debited in the cash book was omitted to be banked. This error had not affected the balances so it should be ignored- says Sujan. Sujan is-</p> <p>A. Right B. No she is wrong, she should minus it from passbook balance C. No she is wrong, she should plus it in passbook balance D. Cannot be determined</p>							
(iv)	<p>Cheques amounting to Rs. 7,800 were drawn on 27th March, of which cheques of Rs. 2,400 were cashed upto 31st march, 2022. This transaction should be recorded as-</p> <p>A. Minus Rs. 7,800 B. Minus Rs. 2,400 C. Minus Rs. 5,400 D. Minus Rs. 10,200</p>							
22	<p>Give one example of each of the following transactions:</p> <p>(i) Increase in an asset and a liability. (ii) Decrease in an asset and a liability. (iii) Increase in assets and capital. (iv) Decrease in assets and capital.</p> <p>OR</p> <p>What entry (debit or credit) would you make to:</p> <p>(a) increase revenue (b) decrease in expense, (c) record drawings (d) record the fresh capital introduced by the owner.</p>	4						
23	<p>On which side the increase in the following accounts will be recorded? Also mention the nature of account:-</p> <ol style="list-style-type: none"> <li>1. Furniture</li> <li>2. Rent Paid</li> <li>3. Commission Received</li> <li>4. Salary Paid</li> </ol> <p>OR</p> <p>Open 'T' shape account for Machinery and write the following on the proper side:</p> <table border="1"> <thead> <tr> <th></th><th></th><th>(₹)</th></tr> </thead> <tbody> <tr> <td>1</td><td>Machinery purchased for</td><td>5,00,000</td></tr> </tbody> </table>			(₹)	1	Machinery purchased for	5,00,000	4
		(₹)						
1	Machinery purchased for	5,00,000						

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## **Table of Contents Grade 1term Accounting Question Paper 24**

1. Understanding the eBook Grade 1term Accounting Question Paper 24
  - The Rise of Digital Reading Grade 1term Accounting Question Paper 24
  - Advantages of eBooks Over Traditional Books
2. Identifying Grade 1term Accounting Question Paper 24
  - 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 Grade 1term Accounting Question Paper 24
  - User-Friendly Interface
4. Exploring eBook Recommendations from Grade 1term Accounting Question Paper 24
  - Personalized Recommendations
  - Grade 1term Accounting Question Paper 24 User Reviews and Ratings
  - Grade 1term Accounting Question Paper 24 and Bestseller Lists
5. Accessing Grade 1term Accounting Question Paper 24 Free and Paid eBooks
  - Grade 1term Accounting Question Paper 24 Public Domain eBooks
  - Grade 1term Accounting Question Paper 24 eBook Subscription Services
  - Grade 1term Accounting Question Paper 24 Budget-Friendly Options
6. Navigating Grade 1term Accounting Question Paper 24 eBook Formats

- ePub, PDF, MOBI, and More
  - Grade 1term Accounting Question Paper 24 Compatibility with Devices
  - Grade 1term Accounting Question Paper 24 Enhanced eBook Features
7. Enhancing Your Reading Experience
    - Adjustable Fonts and Text Sizes of Grade 1term Accounting Question Paper 24
    - Highlighting and Note-Taking Grade 1term Accounting Question Paper 24
    - Interactive Elements Grade 1term Accounting Question Paper 24
  8. Staying Engaged with Grade 1term Accounting Question Paper 24
    - Joining Online Reading Communities
    - Participating in Virtual Book Clubs
    - Following Authors and Publishers Grade 1term Accounting Question Paper 24
  9. Balancing eBooks and Physical Books Grade 1term Accounting Question Paper 24
    - Benefits of a Digital Library
    - Creating a Diverse Reading Collection Grade 1term Accounting Question Paper 24
  10. Overcoming Reading Challenges
    - Dealing with Digital Eye Strain
    - Minimizing Distractions
    - Managing Screen Time
  11. Cultivating a Reading Routine Grade 1term Accounting Question Paper 24
    - Setting Reading Goals Grade 1term Accounting Question Paper 24
    - Carving Out Dedicated Reading Time
  12. Sourcing Reliable Information of Grade 1term Accounting Question Paper 24
    - Fact-Checking eBook Content of Grade 1term Accounting Question Paper 24
    - 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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