

	<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"> Furniture Rent Paid Commission Received Salary Paid <p>OR</p> <p>Open 'T' shape account for Machinery and write the following on the proper side:</p> <table border="1"> <tr> <td></td><td></td><td>[₹]</td></tr> <tr> <td>1</td><td>Machinery purchased for</td><td>5,00,000</td></tr> </table>			[₹]	1	Machinery purchased for	5,00,000	4
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Not for Profit Organizations 2 Accounting for Partnership Firms Fundamentals 3 Reconstitution of Partnership Change in
Profit Sharing Ratio among the Existing Partners 4 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 5
Reconstitution of Partnership Admission of a Partner 6 Reconstitution of Partnership Retirement of a Partner 7
Reconstitution of Partnership Death of a Partner 8 Dissolution of a Partnership Firm 9 Issue Forfeiture and Re issue of
Shares 10 Issue of Debentures 11 Redemption of Debentures 12 Financial Statements of a Company Balance Sheet of A
Company 13 Financial Statements Analysis 14 Tools of Financial Analysis Comparative Statements 15 Accounting Ratios 16
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Partnership Firms Fundamentals 3 Goodwill Meaning Nature Factors Affecting and Methods of Valuation 4 Reconstitution of
Partnership Change in Profit Sharing Ratio Among the Existing Partners 5 Admission of a Partner 6 Retirement of a Partner 7
Death of a Partner 8 Dissolution of Partnership Firm Part A Company Accounts 1 Company General Introduction 2 Share and

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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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