

	<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" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 40%;"></th> <th style="width: 55%; text-align: center;">[₹]</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Machinery purchased for</td> <td style="text-align: right;">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 Grade11 Accounting December Paper 2014

1. Understanding the eBook Grade11 Accounting December Paper 2014
 - The Rise of Digital Reading Grade11 Accounting December Paper 2014
 - Advantages of eBooks Over Traditional Books
2. Identifying Grade11 Accounting December Paper 2014
 - 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 Grade11 Accounting December Paper 2014
 - User-Friendly Interface
4. Exploring eBook Recommendations from Grade11 Accounting December Paper 2014
 - Personalized Recommendations

- Grade11 Accounting December Paper 2014 User Reviews and Ratings
- Grade11 Accounting December Paper 2014 and Bestseller Lists
- 5. Accessing Grade11 Accounting December Paper 2014 Free and Paid eBooks
 - Grade11 Accounting December Paper 2014 Public Domain eBooks
 - Grade11 Accounting December Paper 2014 eBook Subscription Services
 - Grade11 Accounting December Paper 2014 Budget-Friendly Options
- 6. Navigating Grade11 Accounting December Paper 2014 eBook Formats
 - ePub, PDF, MOBI, and More
 - Grade11 Accounting December Paper 2014 Compatibility with Devices
 - Grade11 Accounting December Paper 2014 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Grade11 Accounting December Paper 2014
 - Highlighting and Note-Taking Grade11 Accounting December Paper 2014
 - Interactive Elements Grade11 Accounting December Paper 2014
- 8. Staying Engaged with Grade11 Accounting December Paper 2014
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Grade11 Accounting December Paper 2014
- 9. Balancing eBooks and Physical Books Grade11 Accounting December Paper 2014
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Grade11 Accounting December Paper 2014
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Grade11 Accounting December Paper 2014
 - Setting Reading Goals Grade11 Accounting December Paper 2014
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Grade11 Accounting December Paper 2014
 - Fact-Checking eBook Content of Grade11 Accounting December Paper 2014

- 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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