

ACCOUNTING

Multiple Choice Questions & Answers

1. All the transactions measurable in the terms of money are recorded in accounts is according to
A. business entity concept
B. going concern concept
C. money measurement concept
D. accounting period concept
ANSWER: C
2. Dividing the expenditure into capital and revenue is according to
A. business entity concept
B. going concern concept
C. money measurement concept
D. accounting period concept
ANSWER: D
3. While putting the value or price of an entity in financial records the lowest price is recorded not the current price or current market value. This is known as
A. Business Entity Concept
B. Conservatism
C. Cost Concept
D. Money Measurement Concept
ANSWER: B
4. Co-operative societies is an example of
A. personal account
B. real account
C. nominal account
D. representative personal account
ANSWER: A
5. Outstanding salary account is a
A. natural personal account
B. artificial personal account
C. representative personal account
D. real account
ANSWER: C
6. Interest earned is a
A. personal account
B. real account
C. nominal account
D. representative personal account
ANSWER: C
7. Commission paid is a
A. personal account
B. real account
C. nominal account
D. representative personal account
ANSWER: C
8. Trading account is a
A. personal account
B. real account
C. nominal account
D. representative personal account
ANSWER: C
9. Profit and loss account is a

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Lei Shi



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