

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

Advanced Accounting Multiple Choice Questions And Answers

S C Gupta



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ADVANCED MANAGEMENT ACCOUNTING: MULTIPLE CHOICE QUESTIONS & ANSWERS FOLORUNSHO

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Table of Contents Advanced Accounting Multiple Choice Questions And Answers

1. Understanding the eBook Advanced Accounting Multiple Choice Questions And Answers
 - The Rise of Digital Reading Advanced Accounting Multiple Choice Questions And Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Advanced Accounting Multiple Choice Questions And Answers
 - 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 Advanced Accounting Multiple Choice Questions And Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Advanced Accounting Multiple Choice Questions And Answers
 - Personalized Recommendations
 - Advanced Accounting Multiple Choice Questions And Answers User Reviews and Ratings
 - Advanced Accounting Multiple Choice Questions And Answers and Bestseller Lists

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