

**Short Answers for Class 11 Accountancy Chapter 1 – Introduction to Accounting****1. Define Accounting.**

Accounting is defined as the systematic process of identifying, recording, classifying, summarising, interpreting and communicating information about financial transactions to the users of the accounting information, such as the owners, government, investors, creditors, etc.

It provides the following information:

1. Resources available in the firm.
2. The means employed to finance those resources.
3. Results achieved by using those resources.

**2. State the end product of financial accounting.**

The end product of Financial Accounting is shown below:

1. **Income statement:** The Trading and Profit and Loss Account is part of the income statement; it determines the financial position of the business based on gross/net loss or profit.
2. **Balance Sheet:** A balance sheet is helpful in presenting the exact financial position of the business. It provides information about the assets and liabilities of a business to users of the business information.

**3. Enumerate the main objectives of accounting.**

The main objectives of accounting are discussed below.

1. To keep a systematic record of all financial transactions.
2. To determine the profit and loss of a business as reflected in a P & L account.
3. Making information available to users of the information (employees, shareholders, stakeholders).
4. To determine the financial position of the business by preparing a balance sheet.

**4. Who are the users of accounting information?**

There are two types of users for accounting information. They are

1. Internal Users
2. External Users

# Answers Of Accountancy Of 11 Class Of Chapter 21

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## **Answers Of Accountancy Of 11 Class Of Chapter 21:**

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