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<td>(d) Trial Balance</td>
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<td>(c) Balance sheet</td>
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<td>(c) Have no effect on gross Profit</td>
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b) After deducting provision for doubtful debts.
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</table>
(a) Business entity Concept

(b) Liabilities + Assets = Capital

(c) Dual aspect

(d) 1:2

(e) 1:3, (c) 3:1

(f) Both

(g) Income Statement

(h) Balance Sheet

(i) Asset

(j) Liability

(k) Equity

(l) Revenue

(m) Expense

(n) Money measurement

(o) Cost

(p) Classifying, Recording, and summarizing

(q) Joint Stock Company

(r) Sole tradership A/c

(s) Branch

(t) Profit and Loss Account

(u) Purchases Cr. Toy Automotive Company

(v) Bills Receivable Account

(w) Creditors Account

(x) Error of principle

(y) Error of commission

(z) Financial Accounting

(A) Management Accounting

(B) Cost Accounting

(C) Manufacture account

(D) Balance Sheet

(E) Income Statement

(F) Profit and Loss Account

(G) Trading Account

(H) Manufacture account

(I) Joint Stock Company

(J) Sole tradership A/c

(K) Branch

(L) Profit and Loss Account

(M) Income Statement

(N) Balance Sheet
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**Accounting Principles**

- **Liabilities + Capital = Assets**
- **Liabilities + Assets = Capital**
- **Entity**
- **Dual aspect**
- **Money measurement**
- **Classifying, Recording, and summarizing**
- **Balance sheet**
- **Profit and Loss statements**
- **Dr. Maintenance of vehicle expense  Cr. Toy Automotive Company**
- **Bills Payable Account**
- **Classifying, analyzing and interpreting**
- **Income Statement**
- **Trial Balance**
- **Bills Receivable Account**
- **Bills Payable Account**

**Financial Statements**

- **Balance Sheet**
- **Profit and Loss Account**
- **Income Statement**
- **Bills Payable Account**
- **Bills Receivable Account**
- **Dr. Motor vehicle Cr. Cash**
- **D. Error of omission**
- **Financial Accounting**
- **Management Accounting**

**Accounting Methods**

- **Net Hire – purchase**
- **Hire – Purchase price**
- **Joint Stock Company**
- **Branch**
- **Net Cash**
- **Dual Aspect concept**

**Other Concepts**

- **Opportunity cost**
- **Business entity Concept**
- **Personal Account**
- **Liabilities + Capital = Assets**
- **Joint Stock Company**

**Accounting Terminology**

- **Net Carry-Forward**
- **Assumptions**
- **Accounting equation**
- **Revenue**
- **Expenses**
- **Profit and Loss Account**
- **Trial Balance**
- **Balance Sheet**
- **Income Statement**

**Accounting Principles and Practices**

- **Error of principle**
- **Error of commission**
- **Error of omission**
- **Recognize all gains and anticipate no losses**
- **Increase the gross profit**
- **Reduce the gross profit**
- **Accounting cycle**
- **Joint Stock Company**
- **Branch**
- **Net Cash**
- **Dual Aspect concept**
- **Net Hire – purchase**
- **Hire – Purchase price**
- **Joint Stock Company**
- **Branch**
- **Net Cash**
- **Dual Aspect concept**
- **Net Hire – purchase**
- **Hire – Purchase price**

**Accounting Standards**

- **GAAP**
- **IFRS**
- **AS**
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- **AS**
(a) Business entity Concept

Score 100 / 100

AARTHI K
VIJAYALAKSHMI.V
MANJUTHA S.MONISHA
Divya R
SHARMILA.S
P SOWNDHARYA

Department
Vellore Institute of Technology
Auxilium college
Auxilium college vellore

30519P09010
20619p09009

(c) Liabilities + Capital = Assets

3:1

(b) Liabilities + Assets = Capital

2:1

(d) 1:2

(c) Balance sheet

(b) Profit and Loss statements

(c) Balance sheet

(c) Balance sheet

(c) Balance sheet

(c) Balance sheet

(c) Balance sheet

(b) Branch

(b) Branch

(b) Branch

(a) H.O

Independent Branch meant when separate account are maintained by

(c) Hire – Purchase price

(c) Hire – Purchase price

(c) Hire – Purchase price

(c) Hire – Purchase price

(d) Cash price Instalment

(a) Classifying, Recording, and summarizing

(d) Recording, summarizing and reporting

(a) Classifying, Recording, and summarizing

(c) Classifying, analyzing and interpreting

(b) Dual Aspect concept

(b) Dual Aspect concept

(b) Dual Aspect concept

(b) Dual Aspect concept

(b) Dual Aspect concept

(a) Joint Stock Company

(a) Joint Stock Company

(a) Joint Stock Company

(a) Joint Stock Company

(a) Joint Stock Company

(a) Trading Account

(b) Profit and Loss Account

(b) Profit and Loss Account

(b) Profit and Loss Account

(b) Profit and Loss Account

(b) Profit and Loss Account

(c) Rs. 54,500

(b) Rs. 59,500

(c) Rs. 54,500

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(c) Rs. 54,500

(c) Rs. 54,500

(b) False

(b) False

(b) False

(b) False

(b) False

(a). Recognize all losses and anticipate no gains

(a). Recognize all losses and anticipate no gains

(a). Recognize all losses and anticipate no gains

(a). Recognize all losses and anticipate no gains

(a). Recognize all losses and anticipate no gains

(c). Recognize and anticipate both gains and losses

(b) False

(b) False

(b) False

(b) False

(b) False

(b) False

When one or both aspects of a transaction are recorded in the wrong class or category of account, this is called:

(b) Financial Accounting

(d) All the Above

(b) Financial Accounting

(c) Assets, liabilities, owner's equity, revenues, expenses

(c) Assets, liabilities, owner's equity, revenues, expenses

(b) After deducting provision for doubtful debts.

(b) After deducting provision for doubtful debts.

(c) Before deducting actual debts and provision for doubtful debts.

d) After adding actual bad and doubtful debts