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2. Corporate Accounting: 20-30
3. Cost & Management Accounting: 31-52
4. Business Mathematics: 53-71
5. Business Statistics: 72-94
6. Macro Economics & Indian Economy: 95-117
7. Micro Economics: 118-137
8. Income Tax :138-150
9. Business Law :151-162
10. Business Management: 163-175
11. Corporate Law: 176-185

Financial Accounting □2020 (7 Questions)

1. In case of rising prices (inflation), FIFO method will:  
(a) Provide lowest value of closing stock and profit  
(b) Provide highest value of closing stock and profit  
(c) Provide highest value of closing stock but lowest value of profit  
(d) Provide highest value of profit but lowest value of closing stock
2. Which of the following will cause difference on a trial balance  
(a) An invoice omitted from the sale day book  
(b) An invoice of Rs.1,500 entered in the sale day book as Rs.15,000  
(c) An invoice of Rs.5,000 entered in the sale day book not included in the monthly total  
(d) A credit note entered to the sales day book
3. International Accounting Standards (IAS) have been developed by:-  
(a) The European commission  
(b) The International accounting standard committee  
(c) The financial reporting council  
(d) All of these
4. Which one of the following item cannot be recorded in the appropriation account in case of partnership accounting  
(a) Interest on capital  
(b) Interest on drawings  
(c) Rent paid to partners  
(d) Partners salary
5. In the absence of partnership deed, interest on partners loan is payable by firm @  
(a) 12% p.a  
(b) 6% p.a  
(c) 10% p.a  
(d) 16% p.a
6. Royalties revenue should be recognized  
(a) On an accrual basis in accordance with the terms of the relevant agreement  
(b) On cash basis  
(c) On an actual basis  
(d) Revenue is recognized on the time proportion basis
7. AS-29 is Applicable only to  
(a) Provision for valuation adjustment for fixed Assets  
(b) Provision for Liabilities and charges  
(c) Provision for valuation adjustment for current assets  
(d) Furniture

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**questions (2013-2021) It includes CBSE Marking Scheme**  
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