

43. For Credit-Sales, entries are made in:
- Purchase book
 - Cash Book
 - Sales Book
 - Journal
44. Which one of the following is a personal a/c?
- Cash in hand
 - Cash at bank
 - Motor vehicle
 - Closing stock
45. Capital is considered liability according to-
- Separate business entity concept
 - Matching concept
 - Going concern concept
 - Conservation concept
46. "Losses are anticipated and profits are not accounted until realised" is the part of following principle:
- Consistency
 - Comparability
 - Conservatism
 - Disclosure

43. उधार बिक्री से सम्बन्धित लेखे किये जाते हैं :
- कृय पुस्तक में
 - रोकड़ पुस्तक में
 - विक्रय पुस्तक में
 - रोजनामचा में
44. निम्नलिखित में से कौन एक व्यक्तिगत खाता है?
- हस्तस्थ रोकड़
 - बैंक में रोकड़
 - मोटर वाहन
 - अन्तिम रहतिया
45. निम्नलिखित विचारधारा के आधार पर पूँजी को दायित्व माना जाता है।
- पृथक व्यावसायिक अस्तित्व की अवधारणा
 - मिलान की अवधारणा
 - चालू व्यवसाय की अवधारणा
 - रुढ़िवादिता
46. "हानि का आंकलन करना और लाभ उत्पन्न होने तक आगणन न करना" निम्नलिखित सिद्धान्त का हिस्सा है:
- संगति
 - तुलनीयता
 - रुढ़िवादिता
 - प्रकटीकरण

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Chandresh Agrawal, nandini books

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