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have been designed keeping in mind the latest pattern of examination. These question papers provide opportunity to student to practice in examination like environment by practicing 10 times before the actual examinations. Practicing these paper improves student exam taking skills and scoring ability. It also builds student's examination temperament. Key features of the books are- All papers are based on latest syllabus, pattern & marking scheme of CBSE Term 2 Solutions to all papers are given Latest CBSE Term 2 Sample Question Paper Based on Latest Competency Based Education (CBE) Students are advised to take all

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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 **Benefits:** •  
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