

**MCQ Questions for Class 11 Accountancy Chapter 2 Theory Base of Accounting with Answers**

**Question 1.**

**Generally the duration of an Accounting period is of-**

- (a) 6 months**
- (b) 3 months**
- (c) 12 months**
- (d) 1 month.**

**Answer**

**Answer: (c) 12 months**

**Question 2.**

**The sum of Liabilities and Capital is-**

- (a) Expense**
- (b) Income**
- (c) Drawings**
- (d) Assets.**

**Answer**

**Answer: (d) Assets.**

**Question 3.**

**In India, the accounting standard board was set up in the year-**

- (a) 1972**
- (b) 1977**

# Accounting Theory Exam Questions And Answers

**Barry Elliott, Jamie Elliott**



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