Max Marks: 100

Instructions:

- The question paper contains four parts A, B, C. D, and E. Part-A consists of four sections I, II, III and IV.
- 2. Provide working notes wherever necessary.
- 3. 15 minutes extra has been allotted for candidates to read the questions.
- 4. Figures in the right hand margin indicate full marks.

#### PART-A

I Choose the correct answer from the choices given:

 $5 \times 1 = 5$ 

- 1.Accounting equation is based on:
  - (a) Cost concept
  - (b) Separate entity concept
  - (c) Dual aspect concept
  - (d) Accrual concept
- 2. The objective of preparing trial balance is:
  - (a) To know the financial position of the business
  - (b) To know the arithmetical accuracy of books of accounts
  - (c) To know the profit or loss
  - (d) None of the above
- 3. Closing stock is valued at
  - (a) Cost price
  - (b) Market price
  - (c) Sales price
  - (d) Cost price or Market price whichever is lower
- 4. The opening capital is ascertained by preparing:
  - (a) Cash book
  - (b) Creditors A/C
  - (c) Debtors A/C
  - (d) Opening Statement of Affairs
- 5. Which of the following is not a feature of computer?
  - (a) Intelligence
  - (b) Speed
  - (c) Accuracy
  - (d) Memory
- II Fill in the blanks by choosing the appropriate word/words from those given in the bracket.  $5 \times 1 = 5$

(Three, Sales returns, Customised, Accounting, Posting)

6. ——— is the language of business.

# **Jsc2014 Question Paper**

Jessica J Manson

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## **Table of Contents Jsc2014 Question Paper**

- 1. Understanding the eBook Jsc2014 Question Paper
  - The Rise of Digital Reading Jsc2014 Question Paper
  - Advantages of eBooks Over Traditional Books
- 2. Identifying Jsc2014 Question Paper
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - $\circ\,$  Features to Look for in an Jsc2014 Question Paper
  - User-Friendly Interface
- 4. Exploring eBook Recommendations from Jsc2014 Question Paper
  - Personalized Recommendations
  - Jsc2014 Question Paper User Reviews and Ratings
  - Jsc2014 Question Paper and Bestseller Lists
- 5. Accessing Jsc2014 Question Paper Free and Paid eBooks

- ∘ Jsc2014 Question Paper Public Domain eBooks
- Jsc2014 Question Paper eBook Subscription Services
- Jsc2014 Question Paper Budget-Friendly Options
- 6. Navigating Jsc2014 Question Paper eBook Formats
  - o ePub, PDF, MOBI, and More
  - ∘ Jsc2014 Question Paper Compatibility with Devices
  - Jsc2014 Question Paper Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Jsc2014 Question Paper
  - Highlighting and Note-Taking Jsc2014 Question Paper
  - Interactive Elements Jsc2014 Question Paper
- 8. Staying Engaged with Jsc2014 Question Paper
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Jsc2014 Question Paper
- 9. Balancing eBooks and Physical Books Jsc2014 Question Paper
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Jsc2014 Question Paper
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Jsc2014 Question Paper
  - Setting Reading Goals Jsc2014 Question Paper
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Jsc2014 Question Paper
  - Fact-Checking eBook Content of Jsc2014 Question Paper
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development

- Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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