

**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

**Belverd E. Needles, Doyle Z. Williams, J.  
Owen Cherrington**



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