



Qn. No	Sub Qns	Answer Key/Value Points	Score	Total Score
1		Answer all questions from 1 - 7, Each carries 1 score. 5 x 1 = 5	1	1
2	c. Conservatism		1	1
3	b. Depositor		1	1
	a. Error of Commission		1	1
	b. Balance sheet		1	1
7		Answers all questions from 8 - 12. Each carries 2 score. 5 x 2 = 10	1	1
8	a. Capital b. Expenses c. Income d. Liabilities	Decreases Decreases Decreases Decreases	Credit Credit Credit Debit 1/2 1/2 1/2 1/2	2
9	Machinery Input GST Input SST	Ac Dr Ac Dr Ac Dr To Cash	90000 8100 8100 106200	2.
	(Entry only correct 1 score, Both or correct entry and amount give full score).			



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Joacim Rocklöv

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