

Short Answers for Class 11 Accountancy Chapter 1 - Introduction to Accounting

1. Define Accounting

Accounting is defined as the systematic process of identifying, recording, classifying, summarising, interpreting and communicating information about financial transactions to the users of the accounting information such as the owners, government, investors, creditors etc.

It provides the following information:

1. Resources available in the firm.
2. The means employed to finance those resources
3. Results achieved by using those resources.

2. State the end product of financial accounting.

The end product of Financial Accounting are shown below:

1. Income statement: Trading and Profit and Loss Account is part of the income statement, it determines the financial position of business based on gross/net loss or profit.
2. Balance Sheet: Balance sheet is helpful in presenting the exact financial position of the business. It provides information about the assets and the liabilities in a business to users of the business information.

3. Enumerate main objectives of accounting.

Main objectives of accounting are discussed below:

1. To keep a systematic record of all the financial transactions.
2. To determine the profit and loss of a business as reflected in a P & L account.
3. Making information available to users of the information (employees, shareholders, stakeholders)
4. To determine the financial position of business by preparing balance sheet.

Accountancy Comprehensive Class 11

Annelies Wilder-Smith



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Comprehensive Financial Accounting XI , **Comprehensive Economics XI** S. A. Siddiqui,2011-02 **Competition Science Vision** ,2006-01 Competition Science Vision monthly magazine is published by Pratiyogita Darpan Group in India and is one of the best Science monthly magazines available for medical entrance examination students in India Well qualified professionals of Physics Chemistry Zoology and Botany make contributions to this magazine and craft it with focus on providing complete and to the point study material for aspiring candidates The magazine covers General Knowledge Science and Technology news Interviews of toppers of examinations study material of Physics Chemistry Zoology and Botany with model papers reasoning test questions facts quiz contest general awareness and mental ability test in every monthly issue

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