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# FINANCIAL ACCOUNTING MCQ QUESTIONS AND ANSWERS PART – 1

By [A.Sulthan, Ph.D., -](#)

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1. Depreciation is a process of \_\_\_\_\_.

- A. valuation.
- B. reduction.
- C. allocation.
- D. appreciation.

ANSWER: C

2. The main objective of providing depreciation is \_\_\_\_\_.

- A. to calculate true profit.
- B. to calculate financial position.
- C. to reduce tax burden.
- D. to reduce profit.

ANSWER: A

3. Depreciation arises because of \_\_\_\_\_.

- A. fall in the market value of an asset.
- B. physical wear and tear.
- C. fall in the value of money.
- D. rise in the value of money.

ANSWER: B

4. Under the straight line method of charging depreciation, depreciation \_\_\_\_\_.

- A. increases every year.
- B. decreases every year.



# Accounting Test 15a With Answers

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# Accounting Test 15a With Answers

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