

SR. NO	N TEXT	OPTION 1	OPTION 2	OPTION 3	OPTION 4
1	Building acquired in satisfaction of a claim is shown by a bank under	Fixed assets	Current assets	Other assets	Contingent assets
2	Balances with RBI are shown in the final accounts of a Bank in	Schedule 3	Schedule 4	Schedule 5	Schedule 6
3	Premium shall be recognised as income	when received	when due	when received or due whichever is earlier	when received or due whichever is later
4	Outstanding Premium is shown in the balance sheet of an Insurance Company under	Current Assets	Current Liabilities	Advances	Other Assets

5	Premiums received in advance is shown in the balance sheet of an Insurance Company under	Current Assets	Current Liabilities	Advances	Other Assets
6	A rate of return normally expected by the shareholders on their investment.	Super Profit	Normal Rate of Return	Dividends	Bonus Dividend
7	Excess of average profit earned by the firm over and above normal profit	Bumper Profit	Super Profit	Normal Profit	Excess Profit

