



ПОЛУЧИТЬ БЕСПЛАТНУЮ КОНСУЛЬТАЦИЮ

ПОДПИСЫВАЙТЕСЬ
на нас в Телеграм



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1. Accounting do not provides data or information on
2. Long term assets without any physical existence but, possessing a value are called
3. The assets that can be easily converted into cash within a short period, i.e., 1 year or less are known as
4. Copyrights, Patents and Trademarks are examples of
5. The debts which are to be repaid within a short period (a year or less) are referred to as,
6. Gross profit is
7. Net profit is calculated in which of the following accounts?
8. In order to find out the value of the closing stock during the end of the financial year we,
9. Which of these best explains fixed assets?
10. The charges of placing commodities into a saleable condition should be charged to
11. Suppliers personal a/c are seen in the
12. If you want to ensure that your money will be secured if cheques sent are wasted in the post, you should
13. Discounts received are
14. Sales invoices are first entered in
15. Entered in the Purchases Journal are
16. At the balance sheet date, the balance on the Accumulated Provision for Depreciation Account is
17. If we take goods for own use we should
18. When a petty cash book is kept there will be
19. If a trial balance totals do not agree, the difference must be entered in
20. If it is required to maintain fixed capitals then the partners' shares of profits must be
21. If the debit side of a bank account is greater than the credit side it represents?

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22. The payment to a creditor will?

23. The T-account is not used to summarize which of the following?

24. Credit means?

25. Ledger is a principal book in which one the below is not included?

26. The left hand side of the account is referred to as?

27. Excess of Debit side over Credit side called?

28. Which item will appear on the credit side of the ledger account?

29. The process of transferring the debit and credit items from a journal to their respective account in the ledger is termed as?

30. Ledger is a book of?

31. When any entry is made on the both sides of cash book is called as?

32. Which one of the following affects cash book during a period?

33. How many kind of Cash books are there?

34. A company issues a check to pay account payable. The effect of the transaction is to?

35. A check received and paid into the bank on the same date is recorded in the?

36. The transaction will be treated as a contra entry when?

37. Which one of the following is not correct for a cash book?

38. Overdrawn balance of cash book is recorded?

39. A check received on 12th of December dated 25th December is considered as?

40. Which of the following items is not included in the Cash Book?

41. A purchase book is used to record all ... made by the business from its suppliers.

42. ... is an allowance or deduction made from the invoice price of goods sold.

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43. ... represents a note sent to the supplier for the value of goods returned by the business.
44. Recording of transactions in the books of original entry is ... under subsidiary books
45. A statement showing particulars of the goods bought by a trader on credit is known as ...
46. A ... is used for recording all residual transactions which cannot find place in any of the subsidiary books.
47. When goods are taken back from or an allowance is granted to a customer, the note is known as ...
48. The statement containing various ledger balances on a particular date is known as ...
49. If the two sides of the trial balance tally, it is an indication of the fact that the books of account are ... accurate
50. Sales Journal records all ... sale of goods
51. Business is said to be in a profit when
52. As per the accounting double-entry system, when expense increases, it is ...
53. What does the term "credit" mean in business?
54. When a Liability is decreased or reduced, it is registered on the
55. When there is an increase in capital by an amount, it is registered on the
56. What kind of expenses are not paid from Gross Profit?
57. Which option gives a review report on the firm's financial status at a specified date?
58. Which of the options is not an intangible asset?
59. Which of the options is an example of business liability?
60. The unfavourable balance of Profit and Loss account should be
61. The errors in the books of account are broadly divided into:
62. Errors which are made while recording transactions in the journal and posting them in the ledger are called:
63. Errors are classified into the following number of groups:
64. Goods were purchased from John for \$2,000 with no entry made in the purchased book. This is an example of:

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65. When a transaction is wholly or partially recorded incorrectly, it is called:
66. Salaries of \$5,100 were wrongly posted to the salaries account as \$1,500. This is an example of:
67. When a transaction is recorded without due regard to the fundamental principles of accounting, it is an example of:
68. If no distinction between capital and revenue expenditures is made while a recording transaction, it is:
69. Inadequate provision for bad and doubtful debts is an example of:
70. Insufficient depreciation is an example of:

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