

Duration: 2 ½ Hrs

Total Marks: 75

- N.B. 1) All Questions are compulsory carrying 15 marks each.
2) Working notes should form part of your answers wherever applicable.

Q.1. A) Select the correct alternative and rewrite the sentence :- (ANY 8) (8)

- 1) is an explanation of the entry given at the end of the entry.
a) Posting b) Journal Entry c) Narration d) Ledger
- 2) Drawing a/c is a A/c.
a) Personal b) Real c) Private d) Nominal
- 3) A bank Reconciliation statement is prepared to reconcile the difference in
a) Only cash book b) only pass book c) cash book & pass book d) Neither of the three
- 4) Accounting standards deals with accounting for revenue recognition.
a) AS 9 b) AS 10 c) AS 6 d) AS 1
- 5) Revenue expenditure is expenditure.
a) Abnormal b) Recurring c) Non-recurring d) Wasteful
- 6) Under.....method, depreciation is calculated on written down value.
a) Scrap method b) Straight line method c) Reducing Balance d) Fixed installment method
- 7) Temporary difference in trial balance is transferred to account.
a) Suspense b) Profit & loss A/c c) Compensating d) Commission
- 8) Trial balance is a
a) A statement b) A Subsidiary book c) An Account d) A reconciliation
- 9) Gross profit is transferred to the.....A/c.
a) Trading A/c b) Profit & loss A/c c) Final A/c d) None of the above
- 10) IFRS..... Deals with financial Instruments.
a) 4 b) 6 c) 9 d) 12

B) Match the following (ANY 7) (7)

- | A | B |
|-------------------------|---|
| 1) Machinery A/c | a) Insurance contracts |
| 2) Journal | b) Depreciation Accounting |
| 3) IFRS 4 | c) Debit note no |
| 4) Purchase Return book | d) A book of daily Records |
| 5) AS -6 | e) Capital expenditure |
| 6) Repairs to plant | f) Real a/c |
| 7) Depreciation | g) Recording same transaction two times |
| 8) Error of duplication | h) Revenue expenditure |
| | i) fixed asset |

Financial Accounting In Q A Multiple Choice Questions And Answers

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**



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Dissolution of Partnership Firm Part B Company Accounts and Financial Statements Analysis 1 Company General Introduction 2 Share and Share Capital 3 Accounting for Share Capital Issue of Shares 4 Forfeiture and Re Issue of Shares 5 Disclosure or Presentation of Share Capital in Company s Balance Sheet 6 Issue of Debentures 7 Redemption of Debentures 8 Financial Statements of a Company Balance Sheet and Statement of Profit and Loss 9 Analysis of Financial Statements 10 Tools for Financial Statement Analysis Comparative Statements 11 Common Size Statements 12 Accounting Ratios 13 Cash Flow Statement Project Work Chapter wise Value Multi Disciplinary based Questions with Answers Latest Model Paper with OMR Sheet Board Examination Papers **Intermediate Accounting** Donald E. Kieso, Jerry J. Weygandt, Terry D.

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