

11th Accountancy**Half Yearly Expected Questions – Dec 2022****2 Marks**

- 1. Define Accounting.**
- 2. Who are the parties interested in accounting information ?**
- 3. Define book keeping.**
- 4. What is meant by accounting concepts ?**
- 5. What are source documents ?**
- 6. What is real account ?**
- 7. Give the golden rule of double entry accounting system.**
- 8. What is a ledger ?**
- 9. What is meant by posting ?**
- 10. What is balancing of an account ?**
- 11. What is trial balance ?**
- 12. Give format of trail balance.**
- 13. What are the methods of preparation of trail balance ?**
- 14. Mention four types of subsidiary books.**
- 15. What is Purchase book ?**
- 16. What is Purchase return book ?**
- 17. What is sale book ?**
- 18. What is Sale return books ?**
- 19. What is invoice ?**
- 20. What is cash book ?**
- 21. What are the different types of cash book ?**
- 22. Give the format of Single Column cash book ?**
- 23. What is double column cash book ?**
- 24. Give the format of Double Column cash book ?**
- 25. What is three column cash book ?**

Prepared by G.Prakash.M.Com.M.Phil.B.Ed.D.Ted., 9488270034

26. What is cash discount ?
27. What is trade discount ?
28. What is petty cash book ?
29. What is meant by bank over draft ?
30. What is bank reconciliation statement ?
31. What is meant by rectification of errors ?
32. What is meant by error of principle ?
33. What is meant by error of partial omission ?
34. What is meant by error of complete omission ?
35. What are compensating errors ?
36. What is meant by depreciation ?
37. List out the various methods of depreciation.
38. Give the formula to find out the amount and rate of depreciation under straight line method of depreciation.
39. What is meant by revenue expenditure ?
40. What is capital expenditure ?
41. What is Capital profit ?
42. Write a short note on revenue receipt.
43. What is meant by deferred revenue expenditure ?
44. Write a note on trading account.
45. What are fixed assets ?
46. Name any two direct expenses and indirect expenses.
47. Mention any two differences between trial balance and balance sheet.
48. What are adjusting entries ?
49. What is outstanding expenses ?
50. What is prepaid expenses ?
51. What are accrued incomes ?
52. Define Bills of exchange.

3 Marks

1. Discuss briefly the branches of accounting.
2. Why are the following parties interested in accounting information ?
3. Only monetary transactions are recorded in accounting. Explain the statement.
4. What is double entry system ? State its advantages.
5. What are the objectives of preparing trail balance ?
6. What are the limitations of trail balance ?
7. Give the format of purchase book.
8. Briefly explain about contra entry with examples.
9. Give any three reasons for preparing bank reconciliation statement.
10. Write a note on suspense account.
11. Balance sheet is not an account ? – Explain.
12. What are the advantages of preparing a balance sheet.
13. What is the need for preparing final accounts ?
14. Give the adjusting entries for interest on capital and interest on drawings.

5 Marks

1. Discuss the role of an accounting in the modern business world.
2. Distinguish between journal and ledger.
3. Bring out the differences between cash discount and trade discount.
4. What are the objectives of providing depreciation ?
5. What are the causes for depreciation ?
6. Distinguish between straight line method and written down value method of providing depreciation.
7. Distinguish between capital expenditure and revenue expenditure.
8. Distinguish between capital receipt and revenue receipts.

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2,3 & 5 மதிப்பெண் கணக்குகள்

| Lesson No | 2 Marks | 3 Marks | 5 Marks |
|-----------|-------------------------------|---------------------------------|----------------------------------|
| 01 | ---- | ---- | ---- |
| 02 | ---- | ---- | ---- |
| 03 | Illu:- 5, | Ex:- 1 | Illu :-1,2,3 Ex : 3,4,7, 8,12 |
| 04 | Illu :- 2,3 Ex : 3,5 | 1,4,6 | 8,11 |
| 05 | All Sums | | |
| 06 | 2 | 1,2 | 5,7 |
| 07 | ---- | 1,2 | Illu :- 6 Ex:- 4,6,8 |
| 08 | 1,8 | | 2,5,6,9 |
| 09 | Illu : 1,2,3,4 Ex : 1,2,3 | 6,9, | 11,13 |
| 10 | Illu : 1 Ex : 1,11 | Illu : 2,3 Ex : 2,3,4,5,6,12 | 8,9,15 |
| 11 | All Sums | | |
| 12 | Illu : 1,2,3 Ex : 1,2,3,10 | 7,8,9 | 11 |
| 13 | 1,2, | 5,9 | 10,14,17 |
| 14 | ---- | ---- | ---- |

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