

ACCOUNTANCY

2 MARKS :-

1. Define accounting.
2. Name any two bases of recording accounting information.
3. Define book-keeping.
4. What is "Full disclosure principle" of accounting.
5. What are source documents?
6. What is meant by Journalising?
7. Give the golden rules of double entry accounting system.
8. What is a ledger?
9. What is Credit balance?
10. What is balancing of an account?
11. Give the format of trial balance.
12. What are the methods of preparation of trial balance?
13. Mention four types of Subsidiary books.
14. What is debit note?
15. What is Credit note?
16. Define bill of exchange.

17. What are the different types of Cash book?
18. What is cash Discount?
19. What is Trade Discount?
20. Give the format of 'Single Column Cash Book'.
21. What is petty Cash Book?
22. What is meant by bank Over draft?
23. Give any two expenses which may be paid by the banker as per standing instruction.
24. What is meant by error of partial Omission?
25. What is meant by error of complete Omission?
26. What is meant by depreciation?
27. List Out the Various methods of depreciation?
28. Give the formula to find Out the amount and rate of depreciation under straight line method of depreciation.
29. What is capital expenditure?
30. What is Capital profit?

31. What are fixed assets?
32. Name any two direct expenses and indirect expenses.
33. Mention any two differences between trial balance and balance sheet.
34. What are adjusting entries?
35. What is Outstanding expense?
36. What is prepaid expense?
37. What is CA\$?
38. What is hardware?
39. What is meant by software?
40. What is coding?
41. What are mnemonic codes?
42. What is grouping of accounts?

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3 MARKS:-

1. Discuss briefly the branches of accounting.
2. Discuss the role of an accountant in the modern business world.
3. Write a brief note on Accounting Standards?
4. Write a brief note on accounting equation approach of recording transactions.
5. What is an Account? classify the accounts with suitable examples.
6. What are the three different types of personal accounts?
7. State the principles of double entry system of book keeping.
8. Distinguish between journal and ledger.
9. What are the limitations of trial balance?
10. Give the format of purchases book.
11. What are the advantages of Subsidiary books?
12. Explain the meaning of imprest system of petty cash book.

13. Bring out the differences between Cash discount and trade discount.
14. Write the advantages of maintaining petty cash book.
15. Give any three reasons for preparing bank reconciliation statement.
16. Write a note on one-sided errors and two-sided errors.
17. Write a note on suspense account.
18. What are the objectives for providing depreciation?
19. What are the causes for depreciation?
20. Distinguish between straight line method of depreciation and written down Value method of providing depreciation.
21. Distinguish between Capital expenditure and Revenue expenditure.
22. Distinguish between Capital receipt and revenue receipt.
23. What are final accounts? What are its constituents?
24. What is meant by gross and net profit?

25. What are the advantages of preparing a balance sheet?
26. What is the need for preparing final accounts?
27. Explain how closing stock is treated in final accounts.
28. State the various types of coding methods.
29. List out the various reports generated by computerised accounting system.
30. State the input and output devices of a computer system.

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