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**RAMSUN'S MATRICULATION HR. SEC. SCHOOL,
NATHAM - 2020**

11th Accountancy Important 2 Marks and 3 Marks(Theories Full Portion)

A. Pandikumar PG Asst.,

Two Marks

1. Define accounting.
2. List any two functions of accounting.
3. Who are the parties interested in accounting information?
4. Define book-keeping.
5. What is meant by accounting concept?
6. What are source documents?
7. What is meant by journalizing?
8. How are personal accounts classified?
9. What is ledger?
10. What is meant by posting?
10. What is balancing of an account?
11. What is trail balance?
12. Give the format of trial balance.
13. What are the methods of preparation of trail balance?
14. Mention four types of subsidiary books?
15. What is debit note?
16. What is credit note?
17. Define bill of exchange?
18. What is invoice?
19. What is cashbook?
20. What are the different types of cashbook?
21. What is simple cashbook?
22. Give the formal column cash book?
23. What is petty cashbook?
24. What is meant by bank overrate?
25. What is bank reconciliation statement?
26. What is meant by rectification of errors?
27. What is meant by error of principle?
28. What is decompensating errors?
29. What is meant by depreciation?
30. List out the various methods of depreciation.
31. What is capital expenditure?
32. What is meant by deferred revenue expenditure?
33. Write a note on trading account.
34. What are wasting assets?
35. What are fixed assets?
36. Name any two direct expenses and indirect expenses.
37. What are adjusting entries?
38. What is outstanding expense?
39. What is prepaid expense?
40. What is CAS?
41. What is meant by software?
42. Name any two accounting packages.

Three Marks

1. Discuss briefly the branches of accounting.
2. Discuss in detail the importance of accounting?
3. Why are the following parties interested in accounting information?
(a) Investors (b) Government
4. "Only monetary transactions are recorded in accounting" explain the statement
5. "Business units last in definitely". Mention and explain the concept on which the statement is based.
6. Write a brief note on accounting standards.
7. Give the golden rules of double entry accounting system.
8. What are the three different types of personal accounts?
9. What is double entry system? State its advantages.
11. Difference between journal and ledger.
11. What is ledger? Explain its utilities.
12. What are the objectives of preparing trial balance?
13. What are the advantages of subsidiary books?
14. Bring out the difference between cash discount and trade discount.
15. Briefly explain about contra trial with examples.
16. Give any three reasons for preparing bank reconciliation statement?
17. Write incisor suspense account.
18. What are the errors not displayed by a trial balance?
19. What are the errors disclosed by a trial balance?
20. What are the objectives of providing depreciation?
21. What are the causes of depreciation?
22. Distinguish between straight line method and written down value method of providing depreciation.
23. Distinguish between capital expenditure and revenue expenditure.
24. Distinguish between capital receipt and revenue receipt.
25. What is meant by provision for doubtful debts? Why is it created?
26. Give the adjusting entries for interest on capital and interest on drawings.
27. List out the various reports generated by computerized accounting system.
28. State the input and output devices of a computer system.

ALL THE BEST

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