



# Padalsalai's Telegram Groups!

( தலைப்பிற்கு கீழே உள்ள லிங்கை கிளிக் செய்து குழுவில் இணையவும்! )

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**STD XI                      ACCOUNTANCY THEORY**  
**VOLUME –I, II ( CENTUM QUESTIONS PAPER)**  
**VERY SHORT ANSWER QUESTIONS –(2 marks )**

1. Define accounting ?
2. List any two functions of accounting ?
3. What are the steps involved in the process of accounting ?
4. Define book-keeping ?
5. What is meant by accounting concepts ?
6. What is full disclosure principle of accounting ?
7. What is accounting equation?
8. What is meant by journalising ?
9. Give the golden rules of double entry accounting system?
10. What is a ledger ?
11. Give the format of trial balance ?
12. What are the methods of trial balance ?
13. Mention four types of subsidiary books ?
14. What is an invoice ?
15. Define bill of exchange ?
16. What are the difference types of cash book ?
17. Give the format of single or double column cash book ?
18. What is three column cash book ?
19. What is cash discount or trade discount ?
20. What is a petty cash book?
21. What is bank reconciliation statement ?
22. Give any two expenses which may be paid by the banker as per standing instruction ?
23. List out the various methods of depreciation ?
24. What is annuity method ?
25. What is sinking fund method ?
26. Give the formula to find out the amount and rate of depreciation under straight line method of the depreciation?
27. Write a short note on revenue receipt ?
28. What is meant by deferred revenue expenditure ?
29. What is capital profit ?
30. What are wasting assets ?
31. Name any two direct expenses and indirect expenses ?
32. Write a note on trading account ?
33. What are accrued incomes ?

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34. What is provision for discount on debtors ?
35. What is prepaid expense?
36. What is coding ?
37. What are mnemonic codes?
38. Give any two examples of readymade software ?
39. Name any two accounting packages ?
40. What is meant by error of partial omission or complete omission ?

### **LONG ANSWER QUESTIONS (3, 5 marks)**

1. Discuss briefly the branches of accounting ?
2. Discuss the role of an accountant in the modern business world ?
3. Different between book keeping and accounting ?
4. Classify the following in to personal, real and nominal account ? a) capital b) building c) carriage inwards d) cash e) bank f) purchases g) outstanding wages h) commission received ?
5. Distinguish between journal and ledger ?
6. State whether the balance of the following accounts should be placed in the debit or the credit column of the trail balance ?  
a) Carriage outwards b) carriage inwards c) sales d) purchase e) bad debts f) drawings g) capital h) sales return i) purchases return j) interest paid k) discount received
7. Give the format of purchases book ?
8. Write short notes on  
I) endorsement of a bill and  
II) discounting of a bill
9. What are the advantages of subsidiary books ?
10. Different between cash discount and trade discount ?
11. Explain the meaning of imprest system of petty cash book ?
12. Briefly explain about contra entry with examples?
13. Give any three reason for preparing bank reconciliation statement ?
14. Write a note on suspense account ?
15. What are the errors not disclosed by a trail balance ?
16. Distinguish between straight line method and written down value method of providing depreciation ?
17. Distinguish between capital expenditure and revenue expenditure and revenue expenditure ?
18. Distinguish between capital receipt and revenue receipt ?

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19. What is deferred revenue expenditure ?give two example?
20. What is meant by grouping and marshalling of assets and liabilities ?
21. Difference between trail balance and balance sheet?
22. What is the need for preparing final accounts ?
23. Explain the accounting treatment of bad debts provision for doubtful debts and provision for discount on debtors ?
24. State the various types of coding methods ?
25. What are the various types of accounting software ?
26. List out the various reports generated by computerised accounting system ?

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