

PRACTICAL QUESTIONS

(Question Nos. 1 to 20 are strictly in the serial order of illustrations)

1. Prepare Accounting Equation from the following :-

		₹
1.	Sandeep started business with Cash	1,00,000
2.	Purchased furniture for cash	5,000
3.	Purchased goods for cash	20,000
4.	Purchased goods on credit	36,000
5.	Paid for rent	700
6.	Goods costing ₹ 240,000 sold at a profit of 20% for cash	

[Ans. Assets: Cash ₹ 1,22,300 + Furniture ₹ 5,000 + Stock ₹ 16,000 = Liabilities: Creditors ₹ 36,000 + Capital ₹ 1,07,300.]

2. (A) Show the Accounting Equation on the basis of the following and present a balance sheet on the last new equation balances:

		₹
(i)	Manu started business with cash	50,000
(ii)	Bought furniture for	500
(iii)	Purchased goods on credit	4,000
(iv)	Sold goods on cash (cost ₹ 500) for	700
(v)	Received rent	200
(vi)	Purchased goods for cash	1,000
(vii)	Withdrew for personal use	700
(viii)	Paid to creditors	400
(ix)	Paid for salaries	200

[Ans. Assets Cash ₹ 48,100 + furniture ₹ 500 stock ₹ 4,500 - Liabilities: creditors ₹ 33,600 + capital ₹ 49,500; Balance Sheet total ₹ 53,100.]

2. (B) Prove that the Accounting Equation is satisfied in all the following transactions of Rajaram. Also prepare a Balance Sheet:-
- Started business with Cash ₹ 1,20,000.
 - Purchased a typewriter for Cash for ₹ 8,000 for office use.
 - Purchased goods for ₹ 50,000 for cash.
 - Purchased goods for ₹ 40,000 on credit.
 - Goods costing ₹ 60,000 sold for ₹ 80,000 on credit.
 - Paid for Rent ₹ 1,500 and for salaries ₹ 2,000.
 - Received ₹ 800 for Commission.
 - Withdrew for private use ₹ 5,000 in cash.

Accounting Question And Answers

Harry Anson Finney



Accounting Question And Answers:

Common Accounting Question and Answers - English Navneet Singh, Here are some common accounting questions and their answers that are often discussed in interviews or exams

- 1 What is GAAP Generally Accepted Accounting Principles
Answer GAAP refers to a set of accounting principles standards and procedures used by companies to prepare and present their financial statements It ensures consistency comparability and transparency in financial reporting allowing investors and stakeholders to make informed decisions
- 2 What are Accruals and Deferrals in Accounting
Answer Accruals Accruals are revenues and expenses that are recognized on the income statement before cash is exchanged They reflect transactions that have occurred but not yet been recorded in the accounting records
Deferrals Deferrals are revenues and expenses that are recognized on the income statement after cash is exchanged They represent transactions where cash has been received or paid but revenue or expense recognition is postponed until a future accounting period
- 3 What is the Purpose of the Trial Balance
Answer The trial balance is a list of all general ledger account balances at a specific point in time Its purpose is to ensure that the total debits equal the total credits thereby verifying the accuracy of recording transactions before preparing financial statements
- 4 Explain the Difference Between Accounts Payable and Accounts Receivable
Answer Accounts Payable Accounts payable represent money owed by a company to suppliers or creditors for goods or services purchased on credit It is a liability on the balance sheet
Accounts Receivable Accounts receivable represent money owed to a company by customers for goods or services sold on credit It is an asset on the balance sheet
- 5 What is the Purpose of the Cash Flow Statement
Answer The cash flow statement provides information about the cash inflows receipts and outflows payments of a company during a specific period It helps assess the company's ability to generate cash and its liquidity position
- 6 Describe the Matching Principle in Accounting
Answer The matching principle requires expenses to be recognized in the same period as the revenues they help generate This principle ensures that financial statements accurately reflect the costs incurred to generate revenue providing a clearer picture of profitability
- 7 What is Depreciation and How Does It Impact Financial Statements
Answer Depreciation is the systematic allocation of the cost of tangible assets over their useful lives It is a non-cash expense that reduces the book value of assets on the balance sheet and impacts the income statement by reducing net income
- 8 Explain the Difference Between FIFO and LIFO Inventory Valuation Methods
Answer FIFO First In First Out FIFO assumes that the first units purchased or produced are the first ones sold or used It results in lower cost of goods sold and higher ending inventory during inflationary periods
LIFO Last In First Out LIFO assumes that the last units purchased or produced are the first ones sold or used It results in higher cost of goods sold and lower ending inventory during inflationary periods
- 9 What is the Purpose of the Balance Sheet
Answer The balance sheet provides a snapshot of a company's financial position at a specific point in time showing its assets liabilities and equity It helps assess the company's liquidity solvency and overall financial health
- 10 Describe the Components of Shareholders Equity
Answer Shareholders equity represents the

owners residual interest in the company s assets after deducting liabilities It includes common stock additional paid in capital retained earnings and other comprehensive income These questions cover foundational concepts in accounting and are essential for understanding financial reporting analysis and decision making processes within organizations

Questions and Answers in Book-keeping and Accounting Frederick Francis Sharles,1921 Solutions to Problems and Answers to Questions in Principles of Accounting Harry Anson Finney,1923 **Volume One Accounting Practice Problems Questions Answers Solutions** , Governmental Accounting Questions and Answers ,1921 Massachusetts Certified Public Accountant Examination, Questions with Answers Harry Clark Bentley,1927 Accounting Workbook For Dummies Tague C. Tracy,2022-09-07 Number nightmares in accounting No more The numbers are clear the need for accountants is not only strong but on the rise With job growth projected to increase by 7% over the next 10 years there s no time like the present to join this growing and profitable profession Accounting Workbook For Dummies 2nd Edition gives you the hands on instruction you need to understand complicated concepts through demonstration problems practice worksheets and spreadsheets Understand the role of accountants versus bookkeepers Develop knowledge to establish and maintain high quality accounting systems Dip your toes into accounting in the digital age Learn to properly interpret financial statements and reports Generate income statements balance sheets and cash flow statements Expand your knowledge on sources of business capital Learn how to improve profits and manage costs Understanding the intricacies of accounting has never been easier as in today s rapid fire global economy accountants have never been more important it s all in your hands with this plain English workbook C. P. A. Questions and Answers Robert Joseph Bennett,Frederick W. Morton,1914 Complete Accounting Course David Himmelblau,1925 Transit Journal ,1912 C.P.A. Review Answers, Covering Questions and Problems Presented in Book Entitled C.P.A. Review Clem Wetzell Collins,1928 **Electric Railway Journal** ,1913 **Telephone Review** ,1920 The Business World ,1904 The Street Railway Journal ,1905 The Accountant ,1897 **Journal of Accountancy** ,1930 Bookkeeping and Introductory Accounting Henry Whitcomb Sweeney,1924 **Electrical Manufacturing** ,1930 **American Business Accounting** Edwin E. Jones,Ernest W. Ludlow,Samuel Robertson Winchell,James M. Hayden,1925

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