Accounting Exam Questions List

- 1. We can say that the business is in profit, when:
- Assets exceed Expenditure
- Income exceeds Liabilities
- Income exceeds Expenditure (Answer)
- According to the double entry system of accounting, an account that obtains benefit is:
- Credit (Answer)
- Debit
- Income
- · No need to show as accounting record
- 3. Term "Credit" means_____ by the business.
- Receiving of benefits (Answer)
- It has no effect on business
- · Providing of benefits
- It depends upon items
- 4. When Capital is increased by an amount, it is recorded on the:
- · Right or debit side of the account
- · Left or credit side of the account
- · Left or debit side of the account
- · Right or credit side of the account (Answer)
- 5. What types of expenses are paid out of Gross Profit?
- General Expenses
- Financial Expenses
- Selling Expenses
- All of the given options (Answer)
- 6. Which of the following is NOT an example of intangible assets?
- Franchise rights
- Goodwill
- Patents
- · Land (Answer)
- 7. Which of the following is an example of business liability?
- Land
- Building
- Cash
- Creditors (Answer)

Accounting Theory Exam Questions

Patrick R. Delaney, O. Ray Whittington

Accounting Theory Exam Questions:

Accounting Theory Harry I. Wolk, James L. Dodd, John J. Rozycki, 2008 Like its previous editions the Seventh Edition of Accounting Theory presents complex materials in a clear and understandable manner Incorporating the latest accounting standards and presenting the most up to date accounting theory from the top academic journals in accounting and finance throughout the world this book comprehensibly presents both the theoretical structure of accounting theory as well as the politics of the standard setting process which often opposes the theoretical structure Key Features A reorganized table of contents with a thoroughly revised chapter on International Accounting Chapter 10 Discussion of the conceptual framework of the IASB Chapter 7 An emphasis on principles based standards as opposed to rules based standards More theoretical issues are related to real world examples coming from the popular news media New questions cases problems and writing assignments many from corporate annual reports An Instructor's Resource CD includes answers to end of chapter materials chapter summaries test banks and PowerPoint slides Elements of Accounting, Theory and Practice Joseph Jerome Klein, 1915 Examination Questions American Institute of Accountants. Board of Examiners, 1928 Advanced Accounting Theory and Practice Kabiru I. Dandago, 2009-01-30 Accounting is the discipline with the oldest historical culture being the first to be recognized by humanity when Adam and Eve were made to account for what they did in paradise It is also the only discipline that will come into play in the Hereafter where everybody would be raised up as an accountant to account for all they have done during their life time on earth Accounting is a service providing discipline with a rich theoretical background which makes available information especially financial to guide various decision making processes Business owners creditors managers prospective investors government and its agencies employees and even the general public seek accounting information to guide them when taking various informed decisions about reporting entities and the environment within which they operate This book addresses the historical accounting culture its theories as well as its practices It is made up of fifteen chapters covering various historical theoretical and practical aspects of Accounting ranging from accounting standardization to financial reporting The book is an attempt to address some of the lacunae in advanced accounting issues both in theory and in practice Students of advanced accounting theory and practice at the professional and academic levels in Universities Polytechnics and Professional Institutes would find the book an essential companion **Financial Accounting Theory** Craig Deegan, 2022-10-12 Craig Deegan's Financial Accounting Theory provides a concise approach while comprehensively covering both traditional and contemporary theories that have emerged as the practice of accounting has evolved Social and environmental accountability and reporting issues are discussed in depth along with coverage of critical perspectives public sector accounting and fair value Instructors and students value Financial Accounting Theory for its reader friendly style using straightforward explanations and numerous practical examples This new edition continues to follow this approach with the addition of NEW content focusing on how different perspectives of organisational responsibilities and accountabilities

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