

## 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)
2. 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, 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 comprehensively 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

Wiley CPA Exam Review 2010, Financial Accounting and Reporting Patrick R. Delaney, O. Ray Whittington, 2009-12-02 Everything Today's CPA Candidates Need to Pass the CPA Exam Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions and more than 90 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Complete sample exam in financial accounting and reporting The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 90 simulations Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPA Exam Review 2010 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work

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