

MULTIPLE CHOICE QUESTIONS WITH ANSWERS (ACCOUNTING-I)

1. Accounting is called of business:
a) Heart
c) Ear
b) Eye
d) **Tongue**
2. When a drawer discounts a bill, he debits:
a) **Bank account**
c) Drawee account
b) Cash account
d) B/R account
3. Journal means:
a) Monthly
c) Monthly
b) Yearly
d) **Daily**
4. The time after which the bill is to be paid:
a) Due date
c) Days of Grace
b) Tenure
d) A month
5. In three column cash book, contra entry means:
a) Balance
c) same side
b) Parallel side
d) **Opposite Side**
6. A cash discount always shows:
a) Zero balance
c) Credit balance
b) Equal balance
d) **Debit balance**
7. Interest paid on loan is a:
a) **Financial expense**
c) Management expenses
b) Selling expense
d) Loss
8. Goodwill, patents and copyrights are classified as:
a) Fixed assets
c) Tangible assets
b) Current assets
d) **Intangible assets**
9. Expenses increasing the earning capacity of business are:
a) Deferred expense
c) Abnormal loss
b) Capital loss
d) **Capital Expenditure**
10. Raw materials destroyed by fire show:
a) Abnormal loss
c) Capital loss
b) Normal loss
d) **Revenue loss**
11. Any difference in trial balance is transferred to:
a) Sales account
c) **Suspense account**
b) Purchases account
d) Capital account
12. Net income is equal to:
a) Revenue + Expenses
c) Assets – Liabilities
b) Sales -- Purchases
d) **Revenue – Expenses**
13. A trial balance is a:
a) Income statement
c) Balance sheet
b) Opening balance
d) **List of ledger balances**
14. A promissory note is made by:
a) Creditor
c) Seller
b) Debtor
d) Banker
15. A loss is a capital loss because it is due to:
a) **Fixed assets**
c) Abnormal loss
b) Withdrawal of capital
d) Business stoppage

Advanced Management Accounting Multiple Choices

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Management Accounting Folorunsho MEJABI,2017-01-03 This text is based on questions and answers in a multiple choice format The answers to the questions are

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