

Accounting [Termwise Exam (Part - II)]

Accounting Theory

The year ended on 31st December 2019. The following are the accounts for the year ended 31st December 2019. The amount in the account is in Lakhs (₹)

Part - A (10 Marks)

Answer the following questions

- (i) Define the term 'Accounting'.
- (ii) How do you determine the accounting period? Explain the importance of the accounting period.
- (iii) Give a brief definition of 'Accounting cycle' and list the steps.

Part - A	1	2	10	14	18	18	17
Part - B	1	1	1	1	1	1	1

Part - B (20 Marks)

Answer the following questions

- | | | | |
|----------------------|----|---------------------|----|
| (i) Journal Entry | 10 | (j) Contra Entry | 10 |
| (ii) Receipt & Issue | 10 | (k) Cash & Bank | 10 |
| (iii) Introduction | 10 | (l) Introduction | 10 |
| (iv) Cash Budget | 10 | (m) Receipt & Issue | 10 |
| (v) Receipt & Issue | 10 | (n) Cash Budget | 10 |

(vi) Give a brief definition of 'Accounting cycle' and list the steps.

- | | | | |
|-------------------|----|---------------------|----|
| (i) Introduction | 10 | (j) Receipt & Issue | 10 |
| (ii) Introduction | 10 | (k) Cash Budget | 10 |

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Steven E. O'Hara, David Kent Ballast



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