

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)

Advanced Accounting Exam Questions Answers

Tulsian P.C. & Tulsian Bharat



Advanced Accounting Exam Questions Answers:

Taxmann's CRACKER for Advanced Accounting (Paper 1 | Advanced Accounts) – Featuring Concept-based Chapters | Ind AS References | Past Exam Questions for CA Inter | Jan./May 2026 Exams CA Parveen Sharma, CA Kapileshwar Bhalla, 2025-09-24

Advanced Accounting CRACKER is a comprehensive guide designed to support CA Intermediate Group I Paper 1 aspirants. It equips students with a thorough understanding of Advanced Accounting concepts and delivers an in-depth practice resource for examinations. With meticulously sorted past exam questions, concept-based chapter organisation, and structured references to Ind AS, it aims to simplify complex accounting standards and problem-solving techniques. The present publication is the 13th edition authored by CA Parveen Sharma, CA Kapileshwar Bhalla, with the following noteworthy features:

- Coverage of Past Exam Questions:** Incorporates questions up to and including the Sept 2025 exam.
- Chapter-wise Marks Distribution Trend Analysis:** Presents a consolidated view of how chapters have been tested over recent exam sessions, helping students prioritise topics effectively.
- Select Questions from ICAI's RTPs, MTPs, Supplements:** Past exam questions with practice material from the ICAI's Revision Test Papers (RTPs) and Mock Test Papers (MTPs).
- Sub-topic Organisation in Each Chapter:** Each chapter's questions are arranged based on the respective Ind AS paragraphs, ensuring conceptual clarity and straightforward navigation.
- Suggested Answers / Solved Papers:** Contains fully worked-out solutions for recent exams (May 2024, September 2024, January 2025, and May 2025), enabling self-assessment and concept reinforcement.
- User-friendly Layout:** Each chapter begins with a synopsis of key points, relevant Ind AS references, and a listing of sub-topics or problem types.
- Focused on Practical Application:** Most questions are practice-oriented with ample examples and step-by-step solutions for clarity.
- Ideal Revision Tool:** The systematic arrangement of previous exam questions and categorisation by sub-topics allows for quick and focused revision.

The coverage of the book is as follows:

- Accounting Standards:** Introduction, Applicability, Presentation, Disclosures, Assets Based, Liabilities Based, etc.
- Key Chapters:** Financial Statements of Companies, Consolidated Financial Statements, Amalgamation, Buy-back, Equity Shares with Differential Rights, Internal Reconstruction, and Branch Accounting.
- Integration with ICAI Study Material:** A dedicated Chapter-wise Comparison section demonstrates how each chapter and sub-unit aligns with ICAI's official study material, ensuring readers stay on the correct syllabus track.
- Marks Weightage Insights:** Detailed tables showing how chapters and topics have historically been tested in exams, helping students plan their study schedules strategically.

The structure of the book is as follows:

- Chapter-wise Marks Distribution:** A quick reference table illustrating the weightage of each chapter in past exams.
- Previous Exams Trend Analysis:** A breakdown of recent question papers to identify which chapters/topics are most frequently tested.
- Chapter-wise Comparison with Study Material:** Matches each topic with the corresponding ICAI study material chapter or unit for coherent study.
- Chapters Sub-Topics:** Each chapter is subdivided into logical segments aligning with specific Ind AS references.
- Content:** Includes conceptual outlines followed by detailed practical questions and solutions.
- Solved Papers:** for May 2024, September 2024.

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