

## 📕 A BRAND IN 🕾 COACHING 🖡

## ADVANCED ACCOUNTING

#### ACCOUNTING STANDARDS - APPLICABILITY

 If a company fails to disclose a significant financial obtigation in its statements, which Accounting Standard principle is it violating?

- (a) Conservatism
- (b) Materiality
- (c) Consistency
- (d) Prudence

2. A company decides to change its inventory valuation method. According to Accounting Standards, what must the company ensure?

- (a) The change should maximize profits
- (b) The change is reflected only in future financial statements.
- (c) The change is consistently applied and disclosed
- (d) The change should reduce the cost of goods sold

3. Analyzing two companies' financial statements, you notice different methods used for depreciation.
What does this indicate about Accounting Standards?

- (a) They are rigidly uniform
- (b) They allow for some flexibility in methods
- (c) They are irrelevant in financial analysis.
- (d) They mandate a single method for all companies

4. For the accounting period beginning on or after 1st April, 2019, all unlisted NBFCs whose net worth is more than or equal to but less than shall mandatorily follow the Ind ASS.

- (A) 100 crore; 500 crore
- (B) 250 crore, ₹500 crore
- (C) ₹300 crore: ₹600 crore
- (D) 400 crore: ₹800 crore

5. AS 3 & AS 17 are not applicable in their entirety to:

- (A) Level II Entities
- (B) Level III Entities
- (C) SMCS
- (D) All of the above

6. AS for Non Corporate Entities in India are issued by

- (A) Central Govt.
- (B) State Govt.
- (C) Institute of Chartered Accountants of India
- (D) NFRA

7. Accounting Standards for Corporate Entities in India are issued by

(A) Central Govt

# **Advance Accounting All Mcq**

**Muhammad Nauman Malik** 

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