

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)

Answer Accounting Theory Exam Questions

Leo Greendlinger



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