

SECTION – B

Short Answer Questions. (Not to exceed one paragraph)

Answer **any eight** questions. Each question carries **2** marks.

11. What is ledger?
12. What is accounting equation?
13. Define analysis of financial statement.
14. Define ratio analysis.
15. What do you mean by common size statements?
16. Define Income statements.
17. Find the cost of goods sold from the following :

	₹
Opening stock	20,000
Closing stock	22,000
Purchases	1,40,000

If the gross profit is 25% on sales, find out the sales also.

18. What are closing entries?
19. From the following particulars, Give journal entry for provision for doubtful debts.

Amounts given in the trial balance	(₹)
Bad debts	400
Provision for doubtful debts	1,200
Sundry debtors	40,500

Write off ₹500 as further bad debts and make a provision of 5% on sundry debtors for doubtful debts.

Accounting Nexam Papers

Arshad Iqbal



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