

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

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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:

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Table of Contents Advanced Accounting Exam Questions Answers

1. Understanding the eBook Advanced Accounting Exam Questions Answers
 - The Rise of Digital Reading Advanced Accounting Exam Questions Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Advanced Accounting Exam Questions Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Advanced Accounting Exam Questions Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Advanced Accounting Exam Questions Answers
 - Personalized Recommendations
 - Advanced Accounting Exam Questions Answers User Reviews and Ratings
 - Advanced Accounting Exam Questions Answers and Bestseller Lists
5. Accessing Advanced Accounting Exam Questions Answers Free and Paid eBooks
 - Advanced Accounting Exam Questions Answers Public Domain eBooks
 - Advanced Accounting Exam Questions Answers eBook Subscription Services
 - Advanced Accounting Exam Questions Answers Budget-Friendly Options

6. Navigating Advanced Accounting Exam Questions Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Advanced Accounting Exam Questions Answers Compatibility with Devices
 - Advanced Accounting Exam Questions Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Advanced Accounting Exam Questions Answers
 - Highlighting and Note-Taking Advanced Accounting Exam Questions Answers
 - Interactive Elements Advanced Accounting Exam Questions Answers
8. Staying Engaged with Advanced Accounting Exam Questions Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Advanced Accounting Exam Questions Answers
9. Balancing eBooks and Physical Books Advanced Accounting Exam Questions Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Advanced Accounting Exam Questions Answers
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Advanced Accounting Exam Questions Answers
 - Setting Reading Goals Advanced Accounting Exam Questions Answers
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Advanced Accounting Exam Questions Answers
 - Fact-Checking eBook Content of Advanced Accounting Exam Questions Answers
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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