

101 QUESTIONS IN ACCOUNTING

UNIT 3

1. What are the steps in the accounting process?
2. Distinguish between a current asset and a non-current asset.
3. Distinguish between a current liability and a non-current liability.
4. What do we mean by accrual accounting?
5. What groups of people may be interested in accounting reports?
6. Explain the difference between assets and expenses.
7. Distinguish between a debtor and a creditor.
8. What are the steps in a double entry accounting system?
9. Distinguish between the following principles: reporting period, accounting entity, historical cost, going concern, conservatism and monetary unit
10. Distinguish between the following qualitative characteristics: relevance, reliability, materiality, comparability and understandability
11. What is meant by the accounting equation? Express in three different forms.
12. What is meant by double entry accounting?
13. Why do businesses offer credit customers discounts?
14. Distinguish between discount allowed and discount received.
15. Distinguish between input, processing and output.
16. Give an example of an input.
17. Give an example of processing.
18. Give an example of an output.
19. Why are business documents known as 'source documents'?
20. What is an invoice?
21. What source document is used to show an internal business transaction?
22. What five common items should appear on documentary evidence?
23. Distinguish between a ledger and a journal.
24. What source of information is used when writing up the credit purchases journal?
25. What source of information is used when writing up the credit sales journal?
26. What source of information is used when writing up the cash receipts journal?
27. What source of information is used when writing up the cash payments journal?
28. What is a chart of accounts?
29. What is the purpose of a sundries column in the cash receipts and cash payments journals?
30. Can we have a ledger account called sundries? Why or why not?
31. Why does a sundries column not appear in our credit journal?
32. List three different types of documentary evidence.
33. Explain why the change in cash balance is different to net profit made by the business.

Advanced Financial Accounting Questions And Answers

FOLORUNSHO MEJABI



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