

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)

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create and manipulate the element of shadow