

## **FA**

### **Unit-1**

#### **Short questions**

1. Define Book-keeping.
2. Name three types of accounts or classify accounts
3. What is an accounting cycle?
4. What is mean by journal?
5. What is a ledger?
6. What do you mean by posting?

#### **Long questions**

1. What is Accounting? What are the objectives and limitations of financial accounting
2. Define Accounting state its functions and branches. How is it different from book-keeping
3. What is meant by Accounting? Discuss the advantages and limitations of accounting
4. Explain the Accounting concepts and conventions

### **Unit -2**

#### **Short questions**

1. Trade discount
2. Cash discount
3. Debit note and credit note
4. Explain petty cash book
5. Explain various types of errors
6. What do you mean by Suspense account
7. Contra entry

#### **Long questions**

1. What do you understand by subsidiary Books? Explain the purpose of each of them?
2. Explain the Imprest system of petty cash book what is the relation of petty cashbook?
3. What is mean by Error? Explain types of Errors?
4. Explain errors disclosed by trail balance?

### **Unit-3**

#### **Short questions**

1. What is mean by Bank reconciliation statement
2. Bank overdraft

#### **Long questions**

1. Define Bank reconciliation statement. How is it prepared?

2. What is the Bank reconciliation statement? Explain the various reasons for preparation of Bank reconciliation statement?

#### **Unit-4**

##### **Short questions**

1. What do you understand by depletion?
2. What is obsolescence
3. What is the causes for depreciation

##### **Long questions**

1. What do you understand by depreciation? Discuss the main causes of depreciation.
2. Explain the methods of depreciation

#### **Unit-5**

##### **Short questions**

1. Capital and Revenue expenditure
2. Adjustment entries
3. Manufacturing account
4. Capital and Revenue receipts
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