

## 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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# Cost Accounting Final Exam Questions And Answers

**International Accountants Society**

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