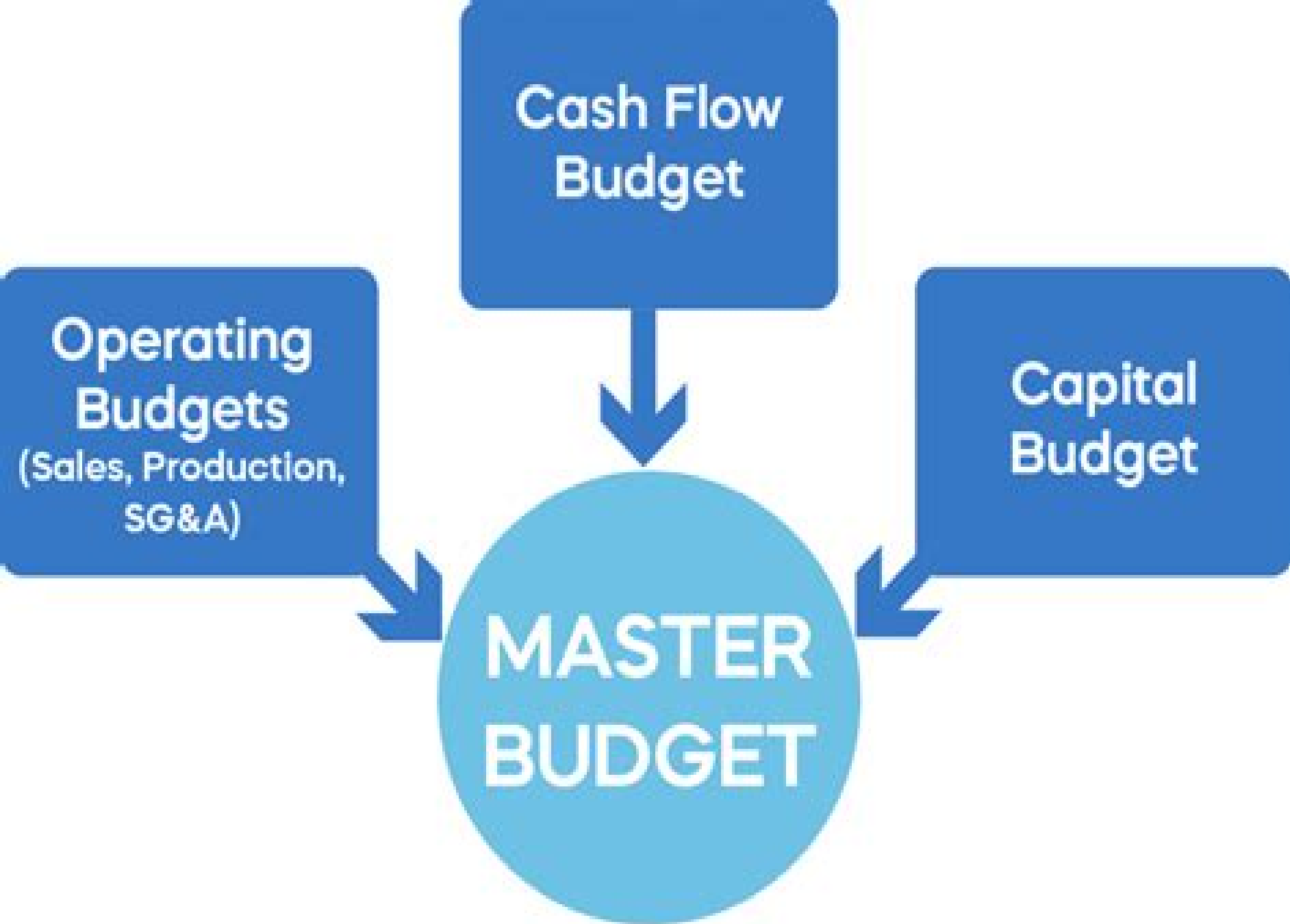




Master Budget Questions

John K. Harris



Master Budget Questions:

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Financial Accounting 2020 7 Questions

- 1 In case of rising prices inflation FIFO method will a Provide lowest value of closing stock and profit b Provide highest value of closing stock and profit c Provide highest value of closing stock but lowest value of profit d Provide highest value of profit but lowest value of closing stock
- 2 Which of the following will cause difference on a trial balance a An invoice omitted from the sale day book b An invoice of Rs 1 500 entered in the sale day book as Rs 15 000 c An invoice of Rs 5 000 entered in the sale day book not included in the monthly total d A credit note entered to the sales day book
- 3 International Accounting Standards IAS have been developed by a The European commission b The International accounting standard committee c The financial reporting council d All of these
- 4 Which one of the following item cannot be recorded in the appropriation account in case of partnership accounting a Interest on capital b Interest on drawings c Rent paid to partners d Partners salary
- 5 In the absence of partnership deed interest on partners loan is payable by firm a 12% p a b 6% p a c 10% p a d 16% p a
- 6 Royalties revenue should be recognized a On an accrual basis in accordance with the terms of the relevant agreement b On cash basis c On an actual basis d Revenue is recognized on the time proportion basis
- 7 AS 29 is Applicable only to a Provision for valuation adjustment for fixed Assets b Provision for Liabilities and charges c Provision for valuation adjustment for current assets d Furniture

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