

Guess Paper – 2014

Class – XII

Subject – ACCOUNTANCY THEORY

CHAPTER- INTRODUCTION

1. Define partnership.
2. Write various contents of partnership.
3. Write various rights and duties of a partner.
4. Make a list of various rules applicable in the absence of partnership deed.
5. What do u mean by profit and loss appropriation account.
6. Difference between partners fixed capital account and partners fluctuating capital account.
7. What do u mean by guarantee of profits.
8. What are past adjustments?
9. List various items which are recorded on the debit side and credit side of capital account.

CHAPTER- ADMISSION, RETIREMENT & DEATH.

1. What do u mean by admission of a partner.
2. How will u treat old profits and losses in case of admission of a partner.
3. Difference between gaining and sacrificing ratio.
4. Make a list of various items to be calculated at the time of death of a partner.
5. Define goodwill .explain various factors effecting goodwill, write various types of goodwill.
6. What do u mean by premium and revaluation method of treatment of goodwill in case of admission of a partner.

CHAPTER- DISSOLUTION

1. Difference between dissolution of partnership and partnership firm.
2. Difference between private debt and firms debt.
3. Difference between revaluation account and realization account.
4. Explain various modes of dissolution.

5. Define gurner murray rule.

CHAPTER- SHARE CAPITAL

1. What do u mean by share capital.
2. Explain various types of share capital.
3. Draw the format of balance sheet showing share capital.
4. Name and explain various types of shares.
5. Difference between equity shares and preferences share.
6. Explain the provisions when shares are issued at discount.(U/S 79).
7. Explain the provisions when shares are issued at premium.(U/S 78).
8. Define the following:-Calls in arrear, Calls in advance, Over subscription, Under subscription, right issue, share forfeiture.
9. Difference between capital reserve and reserve capital.

CHAPTER- DEBENTURES

1. What is a Debenture.
2. Write various types of debentures.
3. Difference between a share and a debenture.
4. What do u mean by debenture trust deed.
5. What is a DRR.
6. Define the term redemption of debentures.
7. What do u mean by issue of debentures for other consideration.
8. Explain various methods of redemption of debentures.

CHAPTER- F/S/A.

1. What are financial statements.
2. Name various users of F/S.
3. Write various objectives of F/S.
4. What do u mean by F/S/A.
5. Explain various types of F/S/A.
6. Difference between intra firm comparison and inter firm comparison.

CHAPTER- TOOLS OF F/S/A.

1. Define the following:-comparative statements, common size statement ,trend analysis.

CHAPTER- RATIO ANALYSIS.

1. What do u mean by the terms ratio and ratio analysis.
2. Write various objectives of ratio analysis.
3. Define the following:-current ratio, debt equity ratio, solvency ratios, activity ratios.

CHAPTER- CASH FLOW STATEMENT.

1. Define AS-3.
2. What do u mean by cash and cash equivalent.
3. What do u mean by cash flow statement.
4. What are operating activities ,investing activities and financing activities.
5. Write three examples each of operating, investing and financing activities.
6. Show the treatment of provision for taxation and proposed dividend.

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