

Answer **all** Questions

Each question is followed by **four** options lettered A to D. Find out the **correct** options for each question and shade in **pencil** on your answer sheet, the answer space which bears the same letter as the option you Chosen. Give only **one** answer to **each** question. An example is given below

Which of the following documents is used to deposit money into a current account?

- A. Passbook
- B. Paying-in slip
- C. Cheque book
- D. Credit card

The correct answer is *Paying-in slip*, which is lettered B and therefore answer space B would be shaded.

[A]

[B]

[C]

[D]

Think carefully before you shade the answer spaces; erase completely any answer you wish to change.

Do **all** rough work on this questions paper.

Now answer the following questions.

1. A debit entry in a fixed asset account represents
 - A. an increase in the fixed asset account.
 - B. a decrease in the fixed asset account.
 - C. a profit on disposal of the fixed asset.
 - D. a loss on disposal of the fixed asset.
2. When bank charges are discovered in a bank statement, the adjustment is effected in the
 - A. bank reconciliation statement.
 - B. cash book.
 - C. suspense account.
 - D. bank loan account.
3. The double entry for interest on drawings by a partner is: debit
 - A. Partners Current Account; credit Appropriation Account.
 - B. Profit and Loss Account; credit Interest Account.
 - C. Appropriation Account; credit Partner's Current Account.
 - D. Interest Account; credit Profit and Loss Account.
4. A credit purchase of GHc 200 from Osae was posted to the account of Osei. This is an error of
 - A. principle.
 - B. commission.
 - C. omission.
 - D. original entry.

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Use the following information to answer questions 5 and 6.

	Le	Cr
Provision for doubtful debts	1,000	
Bad debts	500	Dr
Debtors	50,000	Dr
Additional bad debts to be written off	500	
New provision for doubtful debts to stand at 5% of debtors		

Accounting Objective Questions And Answers

Wolfgang Guggemos



Accounting Objective Questions And Answers:

This book delves into Accounting Objective Questions And Answers. Accounting Objective Questions And Answers is an essential topic that needs to be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Accounting Objective Questions And Answers, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Accounting Objective Questions And Answers
 - Chapter 2: Essential Elements of Accounting Objective Questions And Answers
 - Chapter 3: Accounting Objective Questions And Answers in Everyday Life
 - Chapter 4: Accounting Objective Questions And Answers in Specific Contexts
 - Chapter 5: Conclusion
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