MARCH-2006
1. What is Bad debts?
2. What is Conversion method?
3. What is Revaluation method of depreciation?
4. Define Ratio.
5. Write a note on Budget?
6. What is Reserve capital?
7. What is Fixed capital method?

JUNE-2006
1. What is Provision of Bad & Doubtful debts?
2. What is Statement of Affairs?
3. What is Insurance policy method of depreciation?
4. Mention two advantages of Ratio analysis?
5. What are the characteristics of Budget?
6. What is Goodwill?
7. What is Forfeiture of shares?

OCTOBER-2006
1. Write a note on Closing stock.
2. Mention any two limitations of Single entry?
3. Name five methods of providing depreciation.
4. Write a note on Current ratio.
5. What do you mean by Cash budget?
6. Mention any two differences between Sacrificing ratio and Gaining ratio.
7. Write a note on Calls-in-arrears.

MARCH-2007
1. What is Outstanding expenses?
2. Define Single entry system?
3. What is Revaluation method of depreciation?
4. What is the significance of financial statement analysis?
5. Give five examples for Cash receipts.
6. What are the methods of valuation of goodwill?
7. What is Forfeiture of shares?

JUNE-2007
1. What is Outstanding expenses?
2. Mention any two features of Single entry.
3. What is insurance policy method of depreciation.
4. What is the need for calculating debt-equity ratio?
5. Write a short notes on Cash budget.
7. What do you understand by Calls-in-arrears?

**OCTOBER-2007**
1. What is Accrued income?
2. What is Statement of Affairs?
4. Write a note on Capital turn-over ratio.
5. What are the characteristics of a Budget?
6. Define Partnership.
7. Write a note on reissue of forfeited shares.

**MARCH-2008**
1. What is the provision for discount on debtors?
2. What is Statement of Affairs?
3. Name five methods of calculating depreciation.
4. Define Ratio.
5. Give five examples of Cash payments.
6. What is Goodwill?
7. What is meant by Calls-in-advance?

**JUNE-2008**
1. What is Adjusting entry?
2. What do you mean by Statement of affairs?
3. Define Depreciation.
4. Write a short notes on Ratio, Ratio analysis.
5. What are the advantages of Cash budget?
6. Write any two differences between Fluctuating capital and Fixed capital.
7. Write short notes on Calls-in-advance.

**OCTOBER-2008**
1. What is Adjusting entry?
2. Define Single entry system.
3. What is Obsolescence?
4. What is the need for calculating Debt-Equity ratio?
5. Give any five examples of Cash receipts.
6. What is Super profit?
7. What is meant by Calls-in-advance?

**MARCH-2009**
1. Write a notes on Provision for Bad and Doubtful debts.
2. What is Conversion method?
3. What is Annuity method of depreciation?
4. Write a note on Operating ratio.
5. What are the methods used for the preparation of Cash budget?
6. What is Super-profit method of valuation of goodwill?
7. What is Pro-rata allotment?

**JUNE-2009**
1. What is Outstanding expenses?
2. What are the limitations of Single entry system?
3. What is Residual value?
4. What are Current assets?
5. Give any five examples of Cash payments.
6. Who is an incoming partners?
7. What is Pro-rata allotment?

OCTOBER-2009
1. Why an interest on capital is to be debited in the Profit & Loss a/c?
2. Write any two features of Single entry system.
3. What do you mean by Obsolescence?
4. What are the advantages of Ratio analysis?
5. Write any five examples of Cash payments?
6. What are the accounting rules applicable for interest on drawings and interest on capital in the absence of partnership deed?
7. What is Regret letter?

MARCH-2010
1. What is Bad debts?
2. Write a short note on Cash Budget.
3. What is Insurance policy method of depreciation?
4. Write notes on Capital turnover ratio.
5. Give five examples of Cash receipts.
6. What is meant by Fixed capital method?
7. What is Forfeited shares?

JUNE-2010
1. Write a notes on Provision for Bad & Doubtful debts.
2. What is Statement of Affairs?
3. Write a note on Revaluation method of depreciation.
4. What is Debtors turnover ratio.
5. Give any five examples of Cash receipts.
6. What is Gaining ratio?
7. What do you understand by Calls-in-arrears?

OCTOBER-2010
1. What is Bad debts?
2. What is Conversion method?
3. Write notes on effluxion method.
4. What are Activity ratio?
5. Give few examples of Cash receipts.
6. What is Revaluation account?
7. What is meant by Calls-in-advance?

MARCH-2011
1. What is income received in advance?
2. Define Single entry system.
3. What is Annuity method of depreciation?
4. Write a note on Current ratio.
5. Enumerate the steps in the preparation of cash budget.
6. What is Fluctuating Capital method?
7. What is meant by calls-in-advance?

**JUNE-2011**
1. What is Outstanding expenses?
2. What is Statement of Affairs?
3. Define Depreciation.
4. What is the significance of Financial statement analysis?
5. Give five examples of cash payments.
6. What is Goodwill?
7. What is Pro-rata allotment?

**OCTOBER-2011**
1. What is Outstanding expenses?
2. What is net worth method?
3. What is Obsolescence?
4. Write a notes on Operating ratio.
5. What are the characteristics of a Budget?
6. What is Accumulative Reserve?
7. What is Pro-rata allotment?

**MARCH-2012**
1. What is Outstanding expenses?
2. Define Single Entry system.
3. What is Residual value?
4. Write notes on Debt-Equity Ratio.
5. Give five examples of cash payments.
6. What are the methods of valuation of goodwill?
7. What is Pro-rata allotment?

**JUNE-2012**
1. What is Prepaid expenses?
2. What is Conversion method?
3. Define Depreciation.
4. What are Current Assets?
5. What are the characteristics of Cash budget?
6. What is Super profit?
7. What is meant by Calls-in-advance?

**OCTOBER-2012**
1. What is meant by accrued income?
2. What is conversion method?
3. What is meant by Straight line method of depreciation?
4. Write short notes on Capital turnover ratio.
5. Explain Cash budget.
6. What is meant by Goodwill?
7. What is forfeiture of shares?
8. Give five examples of Cash receipts.
MARCH-2013
1. What is accrued income?
2. Define Single entry system?
3. What is Insurance policy method of Depreciation?
4. What are the significance of financial statement analysis?
5. Give five examples of cash receipts.
6. Define Partnership.
7. What is meant by Calls-in-Advance?

JUNE-2013
1. Write a notes on provision for Bad and Doubtful debts.
2. What is the meaning for incomplete records?
3. What is Obsolescence?
4. What are the significance of financial statement analysis?
5. Give five examples of cash payments.
6. What is gaining ratio?
7. What is Pro-rata allotment?

OCTOBER-2013
1. What is adjusting entry?
2. What is Net worth method?
3. What is Fixed assets?
4. What are Activity ratio?
5. Define Budget.
6. What is a Goodwill?
7. What is forfeiture of shares?
8. Give any 5 examples of Cash receipts.

MARCH-2014
1. What is the provision for discount on creditors?
2. What is Conversion method?
3. Name five methods of calculating depreciation.
4. Write notes on capital turnover ratio.
5. Write notes on Cash budget.
6. What is Goodwill?
7. What is forfeiture of shares?

JUNE-2014
1. What is outstanding expenses?
2. What is Conversion method?
3. Define “Depreciation”.
4. Write a note on ‘Current Ratio’.
5. Give five examples of cash receipts.
6. What is fixed capital method.
7. What is meant by calls in advance?

OCTOBER-2014
1. What is Bad debts?
2. What is statement of affairs?
3. Write a note on revaluation method of depreciation.
4. What are activity ratio?
5. Give five examples of cash payments?
6. What is Goodwill?
7. What is calls in arrears?

**MARCH-2015**
1. What is Accrued income?
2. Define Single entry system.
3. What is obsolescence?
4. Explain Solvency ratios.
5. Give five examples for cash payments.
6. What is Fluctuating capital method?
7. What is Prorata allotment?

**JUNE-2015**
1. What is Bad debts?
2. What is Conversion method?
3. Write notes on revaluation method of depreciation.
4. Write notes on operating ratio.
5. Give five examples of cash receipts.
6. What is Super profit?
7. What do you understand by issue of shares at premium?

**OCTOBER-2015**
1. What is Prepaid expenses?
2. What is statement of Affairs?
3. Write notes on revaluation method of depreciation.
4. Explain current ratio.
5. Give five examples of cash payments?
6. Mention the methods of valuation of goodwill?
7. What is forfeiture of shares?

**12 Marks**

**MARCH-2006**
1. What are the reasons for providing depreciation?
2. What is Cash budget? What are its advantages?
3. What are the factors determining the amount of depreciation?

**JUNE-2006**
1. Explain the causes of Depreciation.
2. Explain the preparation of Cash budget under Receipts and Payments method.
3. What are the differences between Fixed capital method and Fluctuating capital method?

**OCTOBER-2006**
1. What are the reasons for providing depreciation? What are the factors determining the amount of depreciation?
2. Write a note on Cash budget. List the methods that can be used for the preparation of the cash budget. Give four examples for cash receipts and cash payments.
3. What are the differences between Fixed capital method and Fluctuating capital method.

**MARCH-2007**
1. Explain the causes of Depreciation.
2. What is Cash budget? What are its characteristics and advantages?
3. What is Goodwill? Explain the factors affecting the value of goodwill?

JUNE-2007
1. Explain the causes of Depreciation.
2. Explain the features and advantages of cash budget.
3. Explain the features of partnership.

OCTOBER-2007
1. What are the factors determining the amount of depreciation?
2. Give few examples for cash receipts and cash payments.
3. Explain the differences between fixed capital account and fluctuating capital account?

MARCH-2008
1. Define Depreciation. What are the reasons for providing depreciation?
2. Explain the characteristics and advantages of cash budget.
3. What are the differences between Fixed capital method and Fluctuating capital method.

JUNE-2008
1. What are the needs for providing depreciation?
2. Define Budget. What are the characteristics of a Budget? List the methods that can be used for the preparation of cash budget?
3. Write a short notes on:
   (a) Current account (b) Super profit method (c) Gaining ratio

OCTOBER-2008
1. Explain the causes of depreciation.
2. Define Cash budget. Enumerate the steps in the preparation of cash budget.
3. What are the factors affecting goodwill?

MARCH-2009
1. Explain the causes of Depreciation.
2. What is Cash budget? Give four examples each for cash receipts and cash payments.
3. What are the factors affecting Sacrificing ratio and Gaining ratio?

JUNE-2009
1. Write notes on:
   (a) Annuity method (b) Sinking fund method (c) Insurance policy method
2. Define Budget. What are the characteristics of a Budget? What are the advantages of Cash budget?
3. Define Partnership. What are the features of partnership?

OCTOBER-2009
1. Explain any four methods of providing depreciation.
2. Write a note on cash budget. What are the characteristics of a Budget? What are the advantages of cash budget?
3. What is capital? Explain the types of capital accounts maintained in the books of accounts of a partnership concern.
MARCH-2010
1. Define depreciation. What are the reasons for providing depreciation?
2. Define Budget. What are the characteristics of a budget? List the methods that can be used for the preparation of cash budget?
3. What is Goodwill? Explain the factors affecting goodwill?

JUNE-2010
1. What are the causes of depreciation?
2. What is Cash budget? What are its advantages.
3. What is Goodwill? Explain the factors affecting goodwill?

OCTOBER-2010
1. What are the reasons for providing depreciation?
2. Enumerate the steps in the preparation of cash budget.
3. What are the differences between Fixed capital account and fluctuating capital account?

MARCH-2011
1. Define depreciation. What are the reasons for providing depreciation?
2. Explain the characteristics and advantages of Cash budget?
3. What are the differences between Sacrificing ratio and Gaining ratio?

JUNE-2011
1. Explain the causes of Depreciation.
2. Explain the characteristics and advantages of Cash budget?
3. What are the differences between Fixed capital account and fluctuating capital account?

OCTOBER-2011
1. Explain the causes of Depreciation.
2. Explain the steps involved in the preparation of cash budget.
3. What are the differences between Sacrificing ratio and Gaining ratio?

MARCH-2012
1. What are the causes of Depreciation?
2. Explain the characteristics and advantages of Cash budget?
3. What are the differences between Fixed capital account and fluctuating capital account?

JUNE-2012
1. What are the reasons for providing depreciation?
2. Write note on Cash budget? Give four examples each for cash receipts and cash payments?
3. Distinguish between Sacrificing ratio and Gaining ratio.

OCTOBER-2012
1. What are the causes of depreciation?
2. What are the differences between fixed capital account and fluctuating capital account?
3. What is meant by Cash budget? Mention its advantages and characteristics?

MARCH-2013

1. Define Depreciation. What are the reasons for providing depreciation?
2. Explain the characteristics and advantages of cash budget.
3. Distinguish between Sacrificing ratio and Gaining ratio.

**JUNE-2013**
1. What are the causes of Depreciation?
2. Explain the characteristics and advantages of Cash Budget.
3. What are the differences between Fixed capital and Fluctuating capital account?

**OCTOBER-2013**
1. Enumerate the steps in the preparation of cash budget.
2. Distinguish between Sacrificing ratio and Gaining ratio.
3. What are the causes of Depreciation.

**MARCH-2014**
1. Define Depreciation. What are the factors determining the amount of depreciation?
2. Define Budget. What are the characteristics of a budget? List the methods that can be used for the preparation of cash budget.
3. What is the differences between fixed capital method and fluctuating capital method?

**JUNE-2014**
1. Explain the causes of depreciation.
2. What are the characteristics and advantages of budget?
3. What is the differences between fixed capital method and fluctuating capital method?

**OCTOBER-2014**
1. Define depreciation. What are the reasons for providing depreciation.
2. Explain the characteristics and advantages of budget?
3. Distinguish between sacrificing ratio and gaining ratio.

**MARCH-2015**
1. Explain the causes of depreciation.
2. What is cash budget? What are its advantages? Give four examples for cash receipts.
3. What are the factors affecting goodwill?

**JUNE-2015**
1. What are the factors determining the amount of depreciation?
2. What are the advantages of cash budget? Enumerate the steps in the preparation of cash budget?
3. Distinguish between Sacrificing ratio and Gaining ratio.

**OCTOBER-2015**
1. Define Depreciation. Mention any four methods of calculating depreciation and explain in detail any one method of depreciation.
2. Write a note on cash budget. What are the advantages of cash budget?
3. What are the factors affecting goodwill?
**LESSON WISE IMPORTANT QUESTIONS:**

**FINAL ACCOUNTS**

**5 Marks**

3. Write a note on closing stock. (Oct’2006)
6. What is the Provision for discount on debtors? (March’2008)
8. Why is an interest on capital to be debited in the Profit & Loss Account? (Oct’2009)
9. What is income received in advance? (March’2011)
10. What is prepaid expenses? (June’2012, Oct’2015)
11. What is the provision for discount on creditors? (March’2014)

**SINGLE ENTRY**

**5 Marks**

7. What is the meaning for incomplete records. (June’2013)

**DEPRECIATION**

**5 Marks**

7. What is residual value? (June’2009, March’2012)
9. Write a notes on Effluxion of time? (Oct’2010)

**12 Marks**

3. What are the reasons for providing depreciation? What are the factors determining the amount of depreciation? (Oct’2006, June’2015)
4. What are the factors determining the amount of depreciation? (Oct’2007)
6. Write notes on the following methods of calculating depreciation. (June’2009)
   (a) Annuity method (b) Sinking fund method (c) Insurance policy method
7. Explain any four methods of providing depreciation. (Oct’2009)
8. Define Depreciation. What are the factors determining the amount of depreciation. (Mar’14)

**RATIO ANALYSIS**

**5 Marks**
7. Write short notes on Ratio, Ratio analysis? (June’2008)
9. What are Current assets? (June’2009, June’2012)
10. What is Debtors-turnover ratio. (June’2010)
12. Explain Solvency ratio. (March’2015)

**BUDGET**

**5 Marks**
1. Write a note on Budget. (March’2006, Oct’2013)
6. What are the advantages of Cash budget? (June’2008)
7. What are the methods used for the preparation of Cash budget? (March’2009, )
8. Enumerate the steps in the preparation of Cash budget. (March’2011)

**12 Marks**
2. Explain the preparation of Cash Budget under Receipts and Payments method. (June’2006)
3. Write a note on Cash budget? List the methods that can be used for the preparation of the cash budget. Give four examples each for cash receipts and payments. (Oct’2006, June’2012)
4. Explain the features and advantages of Cash budget? (June’2007)
5. Give few examples for cash receipts and cash payments. (Oct’2007)
6. Define Budget. What are the characteristics of a budget? List the methods that can be used for the preparation of the cash budget. (June’2008, March’2010, March’2014)
8. Define Cash budget. Give four examples each for cash receipts and cash payments. (March’2009)
9. What are the advantages of cash budget? Enumerate the steps in the preparation of cash budget. (June’2015)

**PARTNERSHIP**

*5 Marks*

3. Mention any two differences between Sacrificing ratio and Gaining ratio. (Oct’2006)
5. Mention any two factors affecting goodwill. (June’2007)
7. Write any two differences between fluctuating capital and fixed capital? (June’2008)
9. Who is an incoming partner? (June’2009)
10. What are the accounting rule applicable for interest on drawings and interest on capital in the absence of Partnership deed? (Oct’2009)
11. What is Gaining ratio. (June’2010, June’2013)
12. What is Revaluation account? (Oct’2010)

*12 Marks*

4. Define Partnership. Explain the features of Partnership. (June’2007, June’2009)
5. Write short notes on (a) Current account (b) Super profit method (c) Gaining ratio (June’2008)
6. What is capital? Explain the types of capital accounts maintained in the books of accounts of a partnership concern. (Oct’2009)

**COMPANY ACCOUNTS**

*5 Marks*

1. What is Reserve capital? (March’2006)
4. Write a note on reissue of forfeited shares? (Oct’2007)
7. What is Regret letter? (Oct’2009)
8. What do you understand by issue of shares at premium? (June’2015)

Prepared by
R.RAMESH, B.A (ENG), M.COM., B.ED., M.PHIL., PGDCA
R.KAVITHA, M.COM., B.ED.,
P.G.ASST IN COMMERCE
TRINITY ACADEMY MATRIC. HR. SEC. SCHOOL,
MOHANUR ROAD, NAMAKKAL-637002
CELL: 97860-08115

www.kalvisolai.com

R.RAMESH, B.A(Eng),M.Com.,B.Ed.,M.Phil.,PGDCA. – Commerce Department – Trinity Academy, NKL, Cell: 97860-08115