

18. Select the corrected accounting equation
1. Assets + liabilities = equity
 2. Assets + equity = liabilities
 3. Assets – liabilities = equity
 4. Equity - liabilities = Assets
19. "Received commission income Rs. 12000". As above transaction,
1. Increase assets by Rs. 12 000, increase equity by Rs. 12 000
 2. Decrease assets by Rs. 12 000, decrease equity by Rs. 12 000
 3. Decrease liabilities by Rs.12 000, increase assets by Rs. 12 000
 4. Increase assets by Rs. 12 000, increase liabilities, by Rs. 12 000
20. Study following statements,
- A. Controlled by the business
 - B. Arose as a result of a past transaction
 - C. Inflow future economic benefits to the business.
 - D. Having a present obligation
 - E. When settle the due amount, a part of resources of the business will flow out.
- Out of above, select the answer which includes only the characteristics of a liability.
1. A, B & C
 2. B, C & D
 3. B, D & E
 4. C, D & E
21. A business paid in cash Rs. 22 500 to settle a creditor worth Rs. 25 000
The corrected double entry for above transaction is,
1. Creditors Acc Dr. Rs. 25 000 - Cash Acc Cr. Rs. 25 000
 2. Creditors Acc Dr. Rs. 22 500 - Cash Acc Cr. 22 500
 3. Creditors Acc Dr. Rs. 25 000 - Cash Acc Cr. Rs. 22 500 Discount received Acc Cr. 2 500
 4. Creditors Acc Dr. Rs. 25 000 - Cash Acc Cr. Rs. 22 500 discount allowed Acc Cr. 2 500
22. Select the incorrect double entry
1. Asset Accounts - Increase debit decrease credit
 2. Liabilities Accounts - Increase credit decrease debit
 3. Equity Account - Increase credit decrease debit
 4. Expenses Account - Increase credit decrease debit
- Using following information answer question No 23 & 24
Following transactions occurred in Nalaka's textile business
- A. Paid employees salary Rs. 10 000
 - B. Purchased office equipment Rs. 150 000 on credit
 - C. Sold garments Rs. 30 000 on credit basis which its cost Rs. 20 000
 - D. Purchased garments Rs. 18 000 on credit
23. Select the transaction which is recorded in general journal
1. A
 2. B
 3. C
 4. D
24. Related source documents for transaction A & B and related prime entry books for transactions C & D are respectively as
1. Paying voucher, journal voucher, sales journal, cash book
 2. Paying voucher, General journal, sales journal, purchases journal
 3. Paying voucher, purchases invoice, sales journal, purchases journal
 4. Paying voucher, journal voucher, sales journal, purchases journal
25. Cash in hand of the petty cashier as at 31.12.2018 was Rs. 590. Petty cashier received Rs. 2 410 from main cashier on 01 st February. What is the petty cash imprest of this business?
1. Rs. 590
 2. Rs. 1 820
 3. Rs. 2 410
 4. Rs. 3 000

Accounting South Western 2 Answers

Christian G. Meyer



Accounting South Western 2 Answers:

Reviewing **Accounting South Western 2 Answers**: Unlocking the Spellbinding Force of Linguistics

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