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## Commerce Sample Questions Financial and Management Accounting IAS & State PSCs, CBSE, ICSE etc.

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1. What is financial accounting?
2. What is management accounting?
3. what are General Accepted Accounting principles (GAAP) ?
4. What are main accounting concepts?
5. What is main difference between capital and revenue items?
6. What is financial statement? How to make financial statement of company?
7. What is accounting treatment at the time of admission of a new partner in partnership firm?
8. What is accounting treatment at the time of retirement or death of a partner in partnership firm?
9. What do mean of dissolution of firm and how can distribute cash at the time of dissolution of firm?
10. What is accounting treatment at the time of issue of shares?
11. What is accounting treatment of forfeiture of shares?
12. What do mean business liquidation of company? What is the accounting treatment at the time of liquidation of company?
13. What do mean amalgamation, absorption and reconstruction? Explain its accounting treatment?
14. How to calculate the value of Share?
15. What is mean by cost accounting?
16. What is management accounting?
17. Explain ratio analysis of financial statement of company.
18. What is fund flow statement? Explain the fund flow analysis?
19. What is cash flow statement? Explain cash flow analysis?
20. Define marginal costing and explain it in simple words.
21. Explain Break even point analysis.

22. Explain standard costing.
23. Explain budgetary control.
24. How can use costing for decision making?
25. What is responsibility accounting and also explain it?
26. Define financial management.
27. Define capital structure and how do you make capital structure.
28. Explain financial and operating leverage.
29. Define cost of capital.
30. Define capital budgeting.
31. Explanation of working capital management.
32. Explanation dividend policy.