

Accounting and Financial Management

Memory-Based Questions



For JAIIB Exam

Shift 1

- Balance Sheet Equation
- Rectification Error
- Understock and Overstock
- Budget controlling
- Suspense Account
- Balance Sheet Vertical Format
- Outstanding salary
- Company – artificial person
- Dividend
- Numerical on Bond
- Factoring and forfeiting conditions
- Bill of exchange – Order to pay
- Stewardship accounting
- Activity-based costing
- Statutory audit
- Debt collection period (formula)
- Revenue expenses
- Options
- Contract costing features
- Break Even Point – Impact
- TDS
- Depreciation – on machine
- CAPM
- Matching Question on Accounting Standards
- GST quarter filing – Composition Scheme
- Journal entry
- Reserve and surplus on the balance sheet
- Inter-firm transaction – Transfer pricing
- Cost concept
- Preferential capital
- Net working capital
- Low debt – underutilized company
- Debenture issue – not revenue income
- Dispute between you and the agent
- Wet lease
- Auditor appointment
- Bills receivable
- Historical record concept
- Debt equity
- Debit voucher issued by bank
- Annuity
- Commercial Paper
- Bad debts recovery
- Deferred tax – timing difference
- Rent paid through cheque
- Outstanding rent
- Error of commission
- Cash book transaction
- Depreciable value
- Direct quote
- Cash and furniture account

- Accounting Standard 2 (WIP)
- Protest
- Partly paid investment
- Cost concept
- Accrual Basis – IND AS-1
- Benchmarking
- Accounting Standard 10
- Personal account
- 80TTB Limit
- Fixed standard
- Accounting Standard 4
- Cost per km
- Operating Activity
- Forward rate agreement
- BRS – Bank Book Statement
- Schedule 6 – Cash with RBI
- Section 31
- What is depreciation?



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Shift 2 and 3

- Real and nominal accounts
- BRS
- Rectification of error
- Bill of exchange
- Sales
- Journal entry
- Standard costing
- Cost sheet
- Cost concept
- Costing methods
- Balance sheet schedules
- Difference between USG, AAP & IFRS
- Pre-paid expenses
- Salary and total income
- ITR Filing
- Marginal Costing
- Job Costing
- Profit Formula
- Written Down Value
- Working Capital
- Direct and Indirect Quote Relation
- Deferred Payment Guarantee
- Company Act
- Absorption Costing
- Form A For Balance Sheet, Form B For P/L
- Effect of GST on Both Leases
- Cost Centre
- Schedule 4/5/8/10
- Balloon Payment
- Sec 10 IT Act
- Fixed Volume Ratio
- Numerical on Forward Point
- Bonus Shares
- AS 11

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