

# 2nd puc accountancy question papers

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### 2nd PUC Accountancy Question Papers: A Comprehensive Guide

#### Introduction

The 2nd PUC Accountancy examination is a crucial milestone in the academic journey of commerce students in India. To prepare effectively for this exam, it is essential to practice solving question papers from previous years. This article provides a comprehensive guide to key questions and answers from 2nd PUC Accountancy question papers, empowering students to excel in their examination endeavors.

#### Question 1: Concept of Depreciation

- **Question:** Explain the concept of depreciation and its different methods of calculation.
- **Answer:** Depreciation is the systematic allocation of the cost of a fixed asset over its useful life. It can be calculated using various methods, including straight-line, diminishing balance, and double declining balance methods.

#### Question 2: Financial Statements

- **Question:** Describe the three main financial statements and their importance in understanding a company's financial health.
- **Answer:** The three main financial statements are the balance sheet, income statement, and cash flow statement. They provide a comprehensive overview of a company's assets, liabilities, equity, income, expenses, and cash flows.

### Question 3: Cost Accounting

- **Question:** Explain the purpose and importance of cost accounting in a manufacturing organization.
- **Answer:** Cost accounting provides detailed information about the costs incurred in producing goods or services. This information is crucial for managing inventory, pricing products, and making informed business decisions.

### Question 4: Accounting Standards

- **Question:** Discuss the role of accounting standards in ensuring financial reporting transparency and accuracy.
- **Answer:** Accounting standards provide a uniform framework for financial reporting, ensuring comparability and reliability of financial statements across different organizations.

### Question 5: Corporate Finance

- **Question:** Explain the concept of capital budgeting and describe different methods of evaluating investment proposals.
- **Answer:** Capital budgeting is the process of evaluating long-term investment decisions. It involves using various techniques such as net present value, internal rate of return, and payback period to determine the viability of investment proposals.

By thoroughly understanding these key questions and answers, students can gain a strong grasp of the core concepts in 2nd PUC Accountancy. It is recommended to practice solving multiple question papers to enhance problem-solving abilities and build confidence for the actual examination.

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