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Daffodil International University

Faculty of Science & Information Technology

Department of Computing and Information System

1st Quiz, Fall-2026 (Set B)

Course Code: ACC213 Course Title: Accounting

Time: 45 minutes **Marks: 15**

Question 1

Identify whether each of the following is an event or a transaction. Give a brief explanation for your answer. 5

1. The business paid Tk. 8,000 cash to a technician for repairing a printer.
2. A customer called the office to ask for the price list of services.
3. The owner contributed a laptop worth Tk. 50,000 to the business.
4. The business hired a security guard who will start work next month.
5. The business sold old furniture for Tk. 6,000 cash.
6. The business signed a one-year contract with an advertising firm; no payment has been made yet.
7. The business bought stationery for Tk. 7,000 on credit.
8. The business repaid Tk. 20,000 of its bank loan in cash.
9. The market value of the land owned by the business increased.
10. The owner promised to invest more money in the business next year.

Question 2

5

Consider the following transactions of Tasnim Consultancy:

1. The owner started the business by investing Tk. 70,000 cash.
2. The business purchased a computer for Tk. 25,000 cash.
3. The business borrowed Tk. 30,000 from a bank.
4. The business provided consultancy services and earned Tk. 22,000 on credit.
5. The business paid Tk. 6,000 cash as employee salary.

Analyze the above transactions through a tabular format using the accounting equation: Assets = Liabilities + Owner's Equity 5

Question 3

Who are the users of accounting? Explain, with examples, the interest of at least two users.

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Daffodil International University

Faculty of Science & Information Technology
Department of Computing and Information System
1st Quiz, Fall-2026 (Set C)
Course Code: ACC213 Course Title: Accounting

Time: 45 minutes **Marks: 15**

Question 1

5

Identify whether each of the following is an event or a transaction. Give a brief explanation for your answer.

1. The business paid Tk. 10,000 cash for the monthly shop rent.
2. The manager interviewed three candidates for the sales position.
3. The owner invested Tk. 100,000 cash in the business.
4. The business received Tk. 18,000 cash from a customer for services provided last week.
5. A new competitor opened a shop near the business.
6. The business purchased a printer for Tk. 15,000 on credit.
7. The owner decided to take a bank loan next year.
8. The business and a supplier discussed a discount for bulk purchases.
9. The business received a quotation of Tk. 70,000 for a new machine from a supplier.
10. The owner withdrew Tk. 5,000 cash for personal use.

Question 2

5

Consider the following transactions of Nila Services:

1. The owner invested Tk. 80,000 cash in the business.
2. The business purchased office furniture for Tk. 14,000 cash.
3. The business purchased supplies worth Tk. 6,000 on credit.
4. The business provided services and received Tk. 20,000 cash.
5. The business paid Tk. 4,000 cash as employee salary.

Analyze the above transactions through a tabular format using the accounting equation: Assets = Liabilities + Owner's Equity

Question 3

5

Why is ethics important in financial reporting? Explain with one real-life example.

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Daffodil International University
Faculty of Science & Information Technology
Department of Computing and Information System
1st Quiz, , Fall-2026 (Set A)
Course Code: ACC213 Course Title: Accounting

Time: 45 minutes Marks 15

Question 1 05

Identify whether each of the following is an event or a transaction. Give a brief explanation for your answer.

1. The business received Tk. 40,000 cash from a customer for services provided earlier.
2. The owner withdrew Tk. 15,000 cash from the business for personal use.
3. The accountant attended a professional training seminar.
4. The business ordered office supplies worth Tk. 25,000, which will be delivered next week.
5. The business paid Tk. 12,000 for monthly electricity expenses.
6. A new branch manager joined the company.
7. The business purchased a delivery vehicle for Tk. 600,000 by paying cash.
8. The owner decided to purchase a new computer next month.
9. The business received a bank loan of Tk. 300,000 in cash.
10. The business agreed with an employee to increase his salary from next month.

Question 2 05

Consider the following transactions of Rahman Services:

1. The owner invested Tk. 50,000 cash into the business.
2. The business purchased office furniture for Tk. 10,000 cash.
3. The business purchased supplies worth Tk. 8,000 on credit.
4. The business provided services and received Tk. 15,000 cash.
5. The business paid Tk. 3,000 cash for office rent.

Analyze the above transactions through a tabular format using the accounting equation:
Assets = Liabilities + Owner's Equity

Question 3 05

Explain two accounting principles and two accounting assumptions with appropriate examples.

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