

Exercise 2-2 Multiple Choice. Choose the best answer

1. 1st statement: Generally, both quantitative and qualitative bases will be used in assessing the cost and benefit whether a certain information will be provided, use and reported.
 2nd statement: The financial statement are normally prepared on the assumption that an entity is a going concern, however if the intention is different, the financial statements may have to be prepared on a different basis and, if so, the basis used is disclosed.
 a. Both statements are true
 b. Both statements are false
 c. Only the 1st statement is true
 d. Only the 2nd statement is true
2. In the hierarchy of accounting standards, which of the following is the least to be followed in the preparation of financial statement if a specific accounting standard is absent?
 a. Conceptual Framework - *is there a default exit?*
 b. Requirement in other PFRS dealing with similar transactions - *consideration*
 c. Pronouncement issued by other standard setting bodies - *least weight*
 d. Issuances from Philippine Interpretations Committee
PIC - existing standard
3. Which of the following is not an enhancing characteristic?
 a. Timeliness
 b. Comparability
 c. Verifiability
 d. Usefulness
4. It is a type of obligation that arises from an entity's customary practices, published policies.
 a. Legal obligation
 b. Constructive obligation
 c. Moral obligation
 d. Contractual Obligation
5. A soundly developed conceptual framework of concepts and objectives should
 a. Increase financial statement users understanding of and confidence in financial reporting
 b. Enhance comparability among companies' financial statements
 c. Allow new and emerging practical problems to be more quickly solved.
 d. All of these
6. Which of the following statements reflects one of the benefits of adoption of IFRS by different countries?
 a. There are no economic consequences when firms switch to IFRS from existing GAAP
 b. Earnings management is eliminated
 c. Cost of capital is lower for firms
 d. Volatility of earnings calculated using IFRS is zero

Answers For Vhlcentral Chap 9

RD Boyd



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