

## Exercise 2-2 Multiple Choice. Choose the best answer

1. 1<sup>st</sup> 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.  
 2<sup>nd</sup> 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.
- True*
- a. Both statements are true  
 b. Both statements are false  
 c. Only the 1<sup>st</sup> statement is true  
 d. Only the 2<sup>nd</sup> 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 what it doesn't exist*  
 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

**Claus Jacob, Paul G. Winyard**



## Answers For Vhlcentral Chap 9:

**Psychiatry Test Preparation and Review Manual E-Book** J Clive Spiegel, John M. Kenny, 2020-03-31 Featuring more than 1 000 questions video vignettes and an online timed assessment Psychiatry Test Preparation and Review Manual 4th Edition remains your 1 choice to prepare for successful exam results in both psychiatry and neurology This trusted review covers every area of the ABPN board exam and is also an excellent resource for MOC and PRITE study Updated content includes questions regarding epidemiology sexuality and gender and substance addiction as well as revisions to match DSM 5 criteria Features six tests of 150 multiple choice questions each as well as 160 multiple choice questions related to 25 case vignette videos Allows you to see results broken down by topic online so you can target areas needing further study Bookmarking and score archiving are also available online Permits you to exclude topics which are not included on the MOC such as neuroscience and neurology so you can more narrowly focus your study Brings you up to date with new information in epidemiology LGBT sexuality and gender and substance addiction as well as the most current DSM 5 criteria New case vignette videos also reflect these additional key areas Gives clear explanations for both insufficient incorrect and correct answers and provides recommended readings from key textbooks Principles of Clinical Cancer Genetics Daniel C. Chung, Daniel A. Haber, 2010-07-20 Advances in genetics are transforming estimates of an individual's risk of developing cancer and approaches to prevention and management of cancer in those who may have increased susceptibility Identifying and caring for patients with hereditary cancer syndromes and their family members present a complex clinical scientific and social challenge This textbook by leading experts at Massachusetts General Hospital Cancer Center highlights the current understanding of the genetics of hereditary cancers of the breast ovary colorectum stomach pancreas kidney skin and endocrine organs Practical guidelines for the use of genetic testing cancer screening and surveillance prophylactic surgery and promising targeted therapeutic agents are discussed In addition ongoing research involving genome wide screens to identify novel modest risk associated genetic loci are explored along with new approaches to the application of genetic markers in guiding therapeutic options Case Management Resource Guide, 1997 *NEET PG - Pediatrics (Question Bank 3300 MCQs Chapterwise)* Mocktime Publication, NEET PG Pediatrics Question Bank 3300 MCQs Chapterwise NEET PG Syllabus NEET PG Exam Pattern NEET PG Previous Papers **Campbell-Walsh Urology 10th Edition Review E-Book** W. Scott McDougal, Alan J. Wein, Louis R. Kavoussi, Andrew C. Novick, Alan W. Partin, Craig A. Peters, Parvati Ramchandani, 2011-07-27 Master the full range of colorectal procedures performed today with Atlas of Surgical Techniques for the Colon Rectum and Anus In this volume in the Surgical Techniques Atlas Series top authorities provide expert step by step guidance on surgery of the large bowel rectum and anus including both open and closed approaches for many procedures to help you expand your repertoire and hone your clinical skills Rely on definitive expert guidance from the same respected authorities that made Campbell Walsh Urology the most trusted clinical reference source in the field Assess and

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