
**TEST BANK FOR CONCEPTUAL FRAMEWORK AND
ACCOUNTING STANDARDS CFAS
(All chapters covered)
(Complete Guide with answers)
(Graded A+)**

1. Accounting is a service activity and its function is to provide quantitative information, primarily financial in nature, about economic activities, that is intended to be useful in making economic decisions. This accounting definition is given by:
 - A. Accounting Standard Council
 - B. AICPA Committee on Accounting Terminology
 - C. American Accounting Association
 - D. Board of Accountancy
2. The basic objective of accounting is:
 - A. To provide the information that the managers of an economic activity need to control its operation
 - B. To provide information that the creditors of an economic entity can use in deciding whether to make additional loans to the entity
 - C. To measure the periodic income of the economic activity
 - D. To provide quantitative financial information about an entity that is useful in making rational economic decision
3. These are the events that affect the entity in which other entities participate
 - A. Internal events
 - B. External events
 - C. Current events
 - D. Obligor events
4. Accountants employed in entities in various capacity as accounting staff, chief accountant or controller are said to be engaged in
 - A. Public Accounting
 - B. Private Accounting
 - C. Government Accounting
 - D. Financial Accounting
5. It is the body authorized by law to promulgate rules and regulations affecting the practice of the accountancy profession in the Philippines
 - A. Board of Accountancy
 - B. Philippine Institute of Certified Public Accountants
 - C. Securities and Exchange Commission

Advanced Accounting Test Answers

Rachel S Tattersall



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