

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

J Clive Spiegel, John M. Kenny



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Redox Signaling and Regulation in Biology and Medicine Claus Jacob,Paul G. Winyard,2009-05-06 This first entry level guide to the multifaceted field takes readers one step further than existing textbooks In an easily accessible manner the authors integrate the biochemistry cell biology and medical implications of intracellular redox processes demonstrating that complex science can be presented in a clear and almost entertaining way Perfect for students and junior researchers this is an equally valuable addition to courses in biochemistry molecular biology cell biology and human physiology

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Primer on Nephrology Mark Harber,2022-05-27 This new edition provides readers with a practice based approach to all aspects of clinical nephrology Extensively updated it offers invaluable practical advice on how to manage specific illnesses and uniquely the importance of establishing systems and processes to improve patient safety enhance the patient pathway and guidance on how to systematically improve clinical governance A unique feature of this book are the tips and tricks and suggestions for avoiding common errors based on the vast experience of the authors In addition the Editor has collated a list of links to international registries and guidelines as well as selected disease specific organisations providing both clinicians and patients with access to helpful and recommended resources Designed and written in a user friendly fashion Primer in Nephrology continues to be the definitive reference for practising nephrologists trainees and non nephrologist who encounter renal patients in their daily practice

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Pathologic Basis of Disease Carolyn C. Compton,1995 Revised to contain questions that conform to the National Board guidelines this manual can be used as an adjunct or on its own for course board preparations It provides questions and answers for such topics as pediatric and genetic diseases infectious diseases and the various body systems

Rush University Medical Center Review of Surgery E-Book Jonathan A. Myers,Minh B. Luu,Keith W. Millikan,Bruce A. Orkin,Steven D. Bines,Edie Y. Chan,Edward F. Hollinger,2017-07-01 Study efficiently and effectively for high stakes surgery exams with this superb review tool Rush University Medical Center Review of Surgery 6th Edition has been thoroughly updated with new questions and answers in all chapters and content has been revised to reflect what is most important on today s exams A broad range of surgical topics provide a complete review of the information you need to know Comprehensive coverage of both general surgery and surgical subspecialties in a user friendly question and answer format that mimics actual exams More than 1 500 peer reviewed questions mirror standardized test blueprints Single best answer format provides a realistic exam simulation Questions are followed by answers and explanations with rationales backed up by references to leading texts and references Ideal for residents in training surgeons preparing for certification or recertification exams and experienced clinicians who need to stay up to date with current practices and recent advances Written by one of the premier general surgery departments in the U S with a new editorial

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The Compact Edition of the Oxford English Dictionary Sir James Augustus Henry Murray,1971 Micrographic reproduction of the 13 volume Oxford English dictionary published in 1933

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