

## FINAL EXAMINATION ACCOUNTING 101- FINANCIAL ACCOUNTING AND REPORTING

MULTIPLE CHOICES: USE THE ANSWER SHEET PROVIDED IN ANSWERING THE ITEMS. ONLY ONE ANSWER PER NUMBER IS VALID. ALL FORMS OF ERASURES AND TAMPERING ARE INVALID.

1. Philippine Financial Reporting Standards (PFRS) apply:
  - a. Upon approval by the FRSC
  - b. Upon approval by the PRC
  - c. from a date specified in the document
  - d. six months from the date of publication in the official gazette
2. Accounting is an art because
  - a. of the existence of a body of knowledge governing accounting practice
  - b. of accounting theory
  - c. the necessity of applying creative skill and ability
  - d. none of the above
3. Which of the following is not true?
  - a. Accounting is concerned primarily with quantitative information used by persons who must make economic decisions among alternative actions
  - b. governmental accounting is also known as municipal or fund accounting
  - c. the branch of accounting concerned with the presentation of financial information to assist management in planning and controlling operations is called managerial accounting
  - d. financial accounting emphasizes special purpose information based on presumption that significant numbers of users need similar information.
4. Which is done first in the accounting process considering the following?
  - a. financial statements are prepared
  - b. nominal accounts are closed
  - c. adjusting entries are recorded
  - d. a post-closing trial balance is prepared
5. Debits
  - a. increase assets and decrease expenses, liabilities, revenue, and capital
  - b. increase assets and expense and decrease liabilities, revenue, and equity
  - c. increase liabilities, revenue and equity and decrease assets and expenses
  - d. increase assets and equity and decrease liabilities and revenue
6. The most theoretically sound method of accounting for cash discounts on credit sales is the:
  - a. Net Method
  - b. Gross Method
  - c. Discounted Method
  - d. All three approaches are theoretically correct

# Accounting 101 Workbook Answers

**Tage C. Tracy**

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the author's name.

## **Accounting 101 Workbook Answers:**

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**Accounting Workbook For Dummies** Tabe C. Tracy, 2022-09-07 Number nightmares in accounting No more The numbers are clear the need for accountants is not only strong but on the rise With job growth projected to increase by 7% over the next 10 years there s no time like the present to join this growing and profitable profession *Accounting Workbook For Dummies* 2nd Edition gives you the hands on instruction you need to understand complicated concepts through demonstration problems practice worksheets and spreadsheets Understand the role of accountants versus bookkeepers Develop knowledge to establish and maintain high quality accounting systems Dip your toes into accounting in the digital age Learn to properly interpret financial statements and reports Generate income statements balance sheets and cash flow statements Expand your knowledge on sources of business capital Learn how to improve profits and manage costs Understanding the intricacies of accounting has never been easier as in today s rapid fire global economy accountants have never been more important it s all in your hands with this plain English workbook

*Anti-Fraud Risk and Control Workbook* Peter Goldmann, Hilton Kaufman, 2009-07-20 How to measure your organization s fraud risks Detecting fraud before it s too late Little known frauds that cause major losses Simple but powerful anti fraud controls Proven guidance for fraud detection and prevention in a practical workbook format

An excellent primer for developing and implementing an anti fraud program Anti Fraud Risk and Control Workbook engages readers in an absorbing self paced learning experience to develop familiarity with the practical aspects of fraud detection and prevention Whether you are an internal or external auditor accountant senior financial executive accounts payable professional credit manager or financial services manager this invaluable resource provides you with timely discussion on Why no organization is immune to fraud The human element of fraud Internal fraud at employee and management levels Conducting a successful fraud risk assessment Basic fraud detection tools and techniques Advanced fraud detection tools and techniques Written by a recognized expert in the field of fraud detection and prevention this effective workbook is filled with interactive exercises case studies and chapter quizzes and shares industry tested methods for detecting preventing and reporting fraud Discover how to become more effective in protecting your organization against financial fraud with the essential techniques and tools in Anti Fraud Risk and Control Workbook     Financial Services Anti-Fraud Risk and Control Workbook Peter Goldmann,2010-01-07 Myth busting guidance for fraud preventionin a practical workbook format An excellent primer for developing and implementing an anti fraud program that works Financial Services Anti Fraud Risk and Control Workbook engages readers in an absorbing self paced learning experience to develop familiarity with the practical aspects of fraud detection and prevention at banks investment firms credit unions insurance companies and other financial services providers Whether you are a bank executive auditor accountant senior financial executive financial services operations manager loan officer regulator or examiner this invaluable resource provides you with essential coverage of How fraudsters exploit weaknesses in financial services organizations How fraudsters think and operate The tell tale signs of different types of internal and external fraud against financial services companies Detecting corruption schemes such as bribery kickbacks and conflicts of interest and the many innovative forms of financial records manipulation Conducting a successful fraud risk assessment Basic fraud detection tools and techniques for financial services companies auditors and investigators Fraud prevention lessons from the financial meltdown of 2007 2008 Written by a recognized expert in the field of fraud detection and prevention this effective workbook is filled with interactive exercises case studies and chapter quizzes and shares industry tested methods for detecting preventing and reporting fraud Discover how to mitigate fraud risks in your organization with the myth busting techniques and tools in Financial Services Anti Fraud Risk and Control Workbook

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living the principles of successful leadership      *International Economics Study Guide and Workbook* Dana Stryk,2013-12-16 This workbook is designed for students using the textbook *International Economics* 5th edition It provides brief chapter summaries and practice problems to enhance the understanding of material presented in class For each chapter in *International Economics* 5th Edition the study guide provides a summary list of chapter objectives and different types of questions with worked answers at the end of the book The questions are in four formats multiple choice true or false short answer and essay answer      *Valuation Workbook* McKinsey & Company Inc.,2025-05-20 The 1 best selling guide to business valuation newly updated and revised *Valuation Workbook* is the companion book to the eighth edition of McKinsey's *Valuation* the gold standard in measuring and managing valuation for more than 30 years This workbook has been used by individuals and professors to gain a deeper understanding of valuation Called the best practitioners guide to valuation by *The Financial Times* and the most influential contemporary books about the world economy by *The Economist* the newly revised eighth McKinsey's long tradition of excellence In the book a team of veteran McKinsey Company professionals walk you through the foundations of valuation advanced topics like valuing high growth companies and digital assets and managerial topics such as corporate portfolio strategy and acquisitions You'll also discover Questions and answers about the content in each chapter Best practices to apply valuation to business strategy questions and communicate with investors How to analyze and forecast performance the cost of capital and put it all together in a coherent valuation McKinsey Company has been helping businesses governments non profit organizations and other institutions grow and thrive for almost 100 years *Valuation*'s authors draw on that storied history to bring you the most relevant accurate intuitive and practical guide to valuation on the market today      **Accounting Principles, Peachtree Complete Accounting Workbook** Jerry J. Weygandt,Mel Coe,Donald E. Kieso,Paul D. Kimmel,2010-05-04 Weygandt *Accounting Principles* starts with what students know In the new Ninth Edition students clearly see the relevance of accounting in their everyday lives and are therefore motivated to do the work assigned Weygandt *Accounting Principles* introduces challenging accounting concepts with examples that are familiar to the student This connection to their everyday lives helps build student motivation a key driver of student time spent on assignments and ultimately their mastery of the concept      **Financial Valuation Workbook** James R. Hitchner,2024-12-05 A complete toolkit for financial valuers to help keep their engagements on track and on time In the newly revised fifth edition of *Financial Valuation Workbook Step by Step Exercises and Tests to Help You Master Financial Valuation* veteran valuation expert James R Hitchner delivers a comprehensive collection of checklists reports information request templates and other tools designed to assist valuation practitioners in the organization of their engagements In the book you'll find intuitively organized materials that cut the learning curve for newly minted valuation professionals in half The tools contained within follow the standard valuation engagement format and track the intricacies of the typical valuation assignment Over 300 exercises organized by major subject are included to assist with the learning process You'll also find

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