## BASIC ACCOUNTING GUIDE QUESTIONS AND ANSWERS (PROBLEMS)

#### MULTIPLE CHOICE

 If at the end of the accounting period the liabilities total #18,000, and equity totals #32,000, then what must be the total of the assets?

a. #14,000b. #18,000

c. #32,000

d. **P**50,800

2. Assets total #100,000 and liabilities total #20,000. What is the equity of the business?

a. P80

b. #800

c. #8,000

d. **Psa**,000

 If during the accounting period the assets decreased by ₱10,000, and equity increased by ₱2,000, then how did liabilities change?

a. Increased by #12,000

b. Increased by #8,000

c. Decreased by ₱12,000

d. Decreased by #8,000

4. If during the accounting period the assets increased by ₱14,000, and equity increased by ₱4,000, then how did liabilities change?

a. Increased by P10,000

b. Increased by P4,000

Decreased by #4,000

d. Decreased by ₱10,000

5. At the end of the accounting period, the business had ₱4,500 of office supplies on hand. At the beginning of the period, the amount of supplies on hand was ₱3,000, if the business purchased ₱12,000 of office supplies during the year, what amount of office supplies were used during year?

a. #16,500

b. #14,250

c. P10.500

d. # 9,750

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