8) \_\_\_\_ is a residual interest in the assets after deducting liabilities a) Income
b) Equity
c) Expenses

9) \_\_\_ concept implies that each transaction and event must be expressible in monetary terms

a) Money measurement

b) Business Entity

c) Going Concerned

d) None

d) None

10) \_\_\_ implies that a business unit is separate and distinct from the person who owns or controls it

a) Money measurement

b) Business Entity

c) Going Concerned

d) None

\_\_\_concept tells that to recognize revenue it has to be realized.

a) Accruel concept

b) Matching concept

c) Realization concept

d) None

12) The conventions, concepts, rules and procedures that together make up accepted accounting practice at any given time are called \_\_\_\_

a) AICPA

b) GAAP

c) GAPA

d) None of the above

13) \_\_\_\_ is the after-tax cash flow generated by a business minus the cost of the capital it has deployed to generate that cash flow.

a) EVA

b) GAAP

c) AICPA

d) None of the above

14) Prepaid Insurance A/cis \_\_\_\_ A/c

a) Real

b) Personal

c) Nominal

d) None

15) Outstanding wages A/c is \_\_\_\_ A/c

a) Personal

b) Real

c) Nominal

d) None

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