

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

R Barnett



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provides a systematic review of surgical pathology with more than 600 multiple choice questions emphasizing differential diagnostic aspects of problem solving Each question focuses on a specific disease entity or diagnostic problem as presented in Sternberg's Diagnostic Surgical Pathology Questions are followed by answers and succinct explanations Each chapter ends with explanatory notes summarizing the main features of the pathologic conditions covered in the questions

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Unlisted Drugs, 1996

Developing Solid Oral Dosage Forms Yihong Qiu, Yisheng Chen, Geoff G.Z. Zhang, Lirong Liu, William Porter, 2009-03-10 Developing Solid Oral Dosage Forms is intended for pharmaceutical professionals engaged in research and development of oral dosage forms It covers essential principles of physical pharmacy biopharmaceutics and industrial pharmacy as well as various aspects of state of the art techniques and approaches in pharmaceutical sciences and technologies along with examples and or case studies in product development The objective of this book is to offer updated or current knowledge and skills required for rational oral product design and development The specific goals are to provide readers with Basics of modern theories of physical pharmacy biopharmaceutics and industrial pharmacy and their applications throughout the entire process of research and development of oral dosage forms Tools and approaches of preformulation investigation formulation process design characterization and scale up in pharmaceutical sciences and technologies New developments challenges trends opportunities intellectual property issues and regulations in solid product development The first book ever that provides comprehensive and in depth coverage of what s required for developing high quality pharmaceutical products to meet international standards It covers a broad scope of topics that encompass the entire spectrum of solid dosage form development for the global market including the most updated science and technologies practice applications regulation intellectual property protection and new development trends with case studies in every chapter A strong team of more than 50 well established authors co authors of diverse background knowledge skills and experience from industry academia and regulatory agencies

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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