

CFAS 2021 EDITION (MILLAIN)
OVERVIEW OF ACCOUNTING
PROBLEM 1: TRUE OR FALSE

- F** 1. All events and transactions of an entity are recognized in the books of accounts.
- F** 2. The accounting process of assigning numbers, commonly in monetary terms, to the economic transactions and events is referred to as classifying.
- T** 3. The basic purpose of accounting is to provide information about economic activities intended to be useful in making economic decisions.
- T** 4. Financial accounting is the branch of accounting that focuses on general purpose reports of financial position and operating results known as the financial statements.
- F** 5. General purpose financial statements are those statements that cater to the common and specific needs of a wide range of external users.
- F** 6. The financial statements are the only source of information when making economic decisions.
- F** 7. All information presented in the financial statements are sourced from the accounting records of the entity.
- T** 8. Entity A's accounting period starts on July 1 and ends on June 30 of the following year. Entity A uses a fiscal year period.
- F** 9. Once promulgated, accounting standards are never changed.
- T** 10. The entity's management is responsible for the selection of appropriate accounting policies, not the accountant.

PROBLEM 2: MULTIPLE CHOICE

1. The concept of recognition is applied in which of the following instances?
- a. An entity includes the effects of an event in the financial statements through a journal entry.
- b. An entity removes the effects of an event from the financial statements through a journal entry.
- c. An entity discloses only an event in the notes, rather than

including the effects of the event in the monetary totals in the financial statements.

d. An entity records an event through a memorandum entry.

2. Which of the following events is not considered an exchange or reciprocal transfer?
- a. purchase of inventory on account
- b. lending money to another entity
- c. payment of a loan payable
- d. payment of taxes.
3. Which of the following events is considered a nonreciprocal transfer?
- a. sale of an asset
- b. donation
- c. loss from a calamity
- d. production of finished goods
4. To be useful, accounting information should be presented using
- a. monetary amounts.
- b. a common denominator.
- c. historical costs.
- d. fair values.
5. Which of the following violates the historical cost concept?
- a. Recording purchases of merchandise inventory at the purchase price.
- b. Recording a building at the total construction costs.
- c. Measuring inventories at net realizable value.
- d. Recording an equipment acquired in an installment purchase at the cash price equivalent.
6. Entity A values its fixed assets at their historical costs and does not restate them for changes in the purchasing power of the Philippine pesos due to inflation. Entity A is applying which of the following accounting concepts?
- a. prudence
- b. stable monetary unit
- c. accrual basis
- d. time period

Answer Key Introduction To Computers Chapters 1

Robert D. Shepherd



Answer Key Introduction To Computers Chapters 1:

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Computational Thinking: A Perspective on Computer Science Zhiwei Xu,Jialin Zhang,2022-01-01 This textbook is intended as a textbook for one semester introductory computer science courses aimed at undergraduate students from all disciplines Self contained and with no prerequisites it focuses on elementary knowledge and thinking models The content has been tested in university classrooms for over six years and has been used in summer schools to train university and high school teachers on teaching introductory computer science courses using computational thinking This book introduces computer science from a computational thinking perspective In computer science the way of thinking is characterized by three external and eight internal features including automatic execution bit accuracy and abstraction The book is divided into chapters on logic thinking algorithmic thinking systems thinking and network thinking It also covers societal impact and responsible computing material from ICT industry to digital economy from the wonder of exponentiation to wonder of cyberspace and from code of conduct to best practices for independent work The book s structure encourages active hands on learning using the pedagogic tool Bloom s taxonomy to create computational solutions to over 200 problems of varying difficulty Students solve problems using a combination of thought experiment programming and written methods Only 300 lines of code in total are required to solve most programming problems in this book [Installing and Configuring Windows Server 2025](#) Bekim Dauti,2025-05-30 DESCRIPTION This book covers the installation and subsequent post installation activities within the Windows Server 2025 framework starting with an introduction to computer networks and Windows Server 2025 and delving into more advanced Windows Server 2025 operations as readers progress This includes installing

various roles and configuring client server network services like AD DS DNS DHCP WDS PDS WSUS web server Hyper V and other essential network services Building upon these foundations the book leverages real world scenarios to deepen understanding of Windows Server 2025 fundamentals providing adept solutions to intricate tasks The book also addresses maintenance and troubleshooting responsibilities and explores new and advanced features such as on premises server hotpatching with Azure Arc next generation Active Directory and SMB enhancements improved storage performance with NVMe SSDs and better SAN integration and robust in place upgrades for streamlined version updates Structured to initiate users into SysAdmin tasks for effectively managing Windows Server 2025 this book employs a systematic approach The content is presented sequentially accompanied by illustrative snapshots Readers will swiftly carry out installation role addition feature configuration and server setup within Windows Server 2025 The instructions guided by clear and targeted graphics systematically unveil the functionality features operations and details of Windows Server 2025

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WHO THIS BOOK IS FOR This comprehensive book is suitable for all proficiency levels including beginners intermediate and advanced users It serves as a valuable resource for junior and senior Windows Server 2025 system administrators IT professionals IT operations administrators in Azure and other technology enthusiasts

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APPENDIX A Navigating Microsoft Certifications **APPENDIX B** Review and Solutions

Solutions Manual for Guide to Energy Management Klaus-Dieter E. Pawlik, B. L. Capehart, 2008

PISA Computer-Based Assessment of Student Skills in Science OECD, 2010-08-25 This report documents the initial step towards an electronically delivered Programme for International Student Assessment PISA test pioneered by Denmark Iceland and Korea

COMPUTER FUNDAMENTALS & OFFICE MANAGEMENT TOOLS Dr. Swati Agarwal ,Abhishek Dadhich ,2023-11-01 e book of COMPUTER FUNDAMENTALS OFFICE MANAGEMENT TOOLS BCA First Semester for Three Four Year Undergraduate Programme for University of Rajasthan Jaipur Syllabus as per NEP 2020

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