

Chapter 2

Accounting Concepts and Principles

NAME:		Date:
Professor:	Section:	Score:

QUIZ: MULTIPLE CHOICE

1. Which of the following terms may not refer to the logical notions and procedures that guide the accountant in recording and communicating financial information?
 - a. Accounting concepts
 - b. Accounting principles
 - c. Accounting standards
 - d. Accounting laws and regulations
2. Under this concept, a business is not expected to end its operations in the near term.
 - a. Separate entity concept
 - b. Going concern
 - c. Stable monetary unit
 - d. Materiality
3. Transactions and other events are recorded in the periods in which they occur, not when they affect cash.
 - a. Going concern
 - b. Accrual basis
 - c. Reporting period
 - d. Consistency
4. The personal transactions of the business owner that do not involve the business are not recorded in the books of accounts of the business. This relates to the concept of
 - a. Separate entity concept.
 - b. Going concern.
 - c. Stable monetary unit.
 - d. Materiality.
5. Presenting all amounts in the financial statements in Philippine pesos and disregarding the effects of inflation on the purchasing power of the Philippine peso relate to the concept of
 - a. Separate entity concept.
 - b. Going concern.
 - c. Stable monetary unit.
 - d. Materiality.
6. Under this concept, the life of the business is divided into series of reporting periods.
 - a. Time period
 - b. Periodicity
 - c. Reporting period
 - d. All of these
7. The banking industry in the Philippines is mainly regulated by the
 - a. CDA.
 - b. SEC.
 - c. BSP.
 - d. BIR.

Accounting Principles Chapter Answer Test

Tulsian P.C. & Tulsian Bharat



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Accounting Principles Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-12-20 Weygandt's Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants. The new edition has been updated with the latest IFRS/IASB standards. Additional coverage is included on foreign currency translation and LCM. More discussions focus on risk management as a result of the financial crisis. The examples also emphasize current examples in order to help accountants make the connection to their everyday lives. **CPA Exam For Dummies with Online Practice** Kenneth W. Boyd, 2014-09-02 Get started on the path to passing the CPA exam today. Passing the CPA exam can be the first step to a long and rewarding career. With CPA Exam For Dummies you'll get a full overview of the exam information on how to register, the requirements for taking and passing the tests, as well as a review of the four sections. This comprehensive introductory study guide provides you with a wealth of information including all the current AICPA content requirements in auditing and attestation, business environment and concepts, financial accounting and reporting, and accounting regulation. From start to finish, the text is designed to prepare you for each portion of this rigorous exam. Preparing for the CPA exam can be a daunting process. With the classic For Dummies approach, CPA Exam For Dummies offers an overview and steps on how to get started. Go at your own pace to master the various sections of the exam and use the book as a reference on an ongoing basis as you prepare for the exam portions. Dive into the book to find an overview of the CPA exam featuring exam organization and information on scoring. A content review including practice questions and explanations of answers. Online bonus practice exams to boost your knowledge and confidence. An overview of the benefits of passing the CPA exam and becoming a certified public accountant. For those seeking to pass the CPA exam and launch their accounting careers, CPA Exam For Dummies is the go-to resource for getting started. [CPA Exam For Dummies](#) Kenneth W. Boyd, 2024-04-23 Pass the CPA exam with clear study material, online practice, and up-to-date content. CPA Exam For Dummies gives you a solid overview of everything you need to know to pass the Uniform CPA Examination, updated to reflect the 2024 exam updates. Only about half of aspiring CPAs pass the test their first time around. You can be in that one and done group thanks to the concrete study plans in this book. You'll also get access to online resources including study questions for each section of the exam and digital flashcards so you can really know your stuff on test day. Passing your exam is not just about the nuts and bolts. If you want to score your highest, you'll also need to understand how the test is organized and what to expect on test day. This Dummies study guide has you covered with an overview of the updated exam and strategies for doing your very best. Review all content covered on the updated Uniform CPA Examination. Answer practice questions and study with digital flashcards to solidify your knowledge. Follow detailed study plans that will help you keep your test prep on track. Maximize your score, pass the test, and launch your career as a CPA. Anyone on the CPA track needs a copy of CPA Exam For Dummies. It's great as a supplement to review and prep courses or all on its own. *Mastering Accounting Research for the CPA Exam*

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Accounting: A Practical Approach Valarie Wilson, Suellen Freeman, John Freeman, 2015-05-20 This 3rd edition of Accounting A Practical Approach continues to provide an easy to read practical introduction to accounting concepts The many worked examples and illustrations put the theory into context Students can then apply their knowledge with a wide variety of self test questions Accounting Principles Susan Hermanson, James Don Edwards, Roger Hermanson, 2018-02-28 Thoroughly updated in 2017 10e builds on the strengths of previous editions and continues to provide a thorough understanding of how to use accounting information to analyze business performance and make business decisions Uses real companies to illustrate many of the accounting concepts and covers a variety of issues associated with these actual businesses to provide a real world perspective Combines solid coverage of financial accounting for business students regardless of the selected major and provides non accounting majors a solid foundation for making effective use of accounting information **Accounting Principles, Volume 1** Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, Barbara

Trenholm,Anthony C. Warren,Lori Novak,2021-09-20 Accounting Principles helps students succeed with its proven pedagogical framework technical currency and an unparalleled robust suite of study and practice resources It has been praised for its outstanding visual design excellent writing style and clarity of presentation The new eighth edition provides more opportunities to use technology and new features that empower students to apply what they have learned in the classroom to the worldoutside the classroom *Wiley CPA Examination Review, Outlines and Study Guides* Patrick R. Delaney,O. Ray Whittington,2010-06-08 All the information you need to master the computerized CPA Exam Published annually this comprehensive two volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams Volume I contains all study guides and outlines Volume II contains all problem solutions The most effective system available to prepare for the CPA exam Contains all current AICPA content requirements in accounting and reporting Helps you zero in on areas that need work organize your study program and concentrate your efforts With over 600 multiple choice questions and more than 75 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination **Quick Revision for Company Accounts & Audit (For ICWA Intermediate: Paper 12)** Tulsian P.C. & Tulsian Bharat, Revision for Company Accounts Audit ICWA

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