

**BASIC ACCOUNTING GUIDE QUESTIONS AND ANSWERS
(PROBLEMS)**

MULTIPLE CHOICE

1. If at the end of the accounting period the liabilities total P18,000, and equity totals P32,000, then what must be the total of the assets?
 - a. P14,000
 - b. P18,000
 - c. P32,000
 - d. **P50,000**

2. Assets total P100,000 and liabilities total P20,000. What is the equity of the business?
 - a. P80
 - b. P800
 - c. P8,000
 - d. **P80,000**

3. If during the accounting period the assets decreased by P10,000, and equity increased by P2,000, then how did liabilities change?
 - a. Increased by P12,000
 - b. Increased by P8,000
 - c. **Decreased by P12,000**
 - d. Decreased by P8,000

4. If during the accounting period the assets increased by P14,000, and equity increased by P4,000, then how did liabilities change?
 - a. **Increased by P10,000**
 - b. Increased by P4,000
 - c. Decreased by P4,000
 - d. Decreased by P10,000

5. At the end of the accounting period, the business had P4,500 of office supplies on hand. At the beginning of the period, the amount of supplies on hand was P3,000. If the business purchased P12,000 of office supplies during the year, what amount of office supplies were used during year?
 - a. P16,500
 - b. P14,250
 - c. **P10,500**
 - d. P 9,750

Accounting Theory Exam Questions

Jianjun Gao



Accounting Theory Exam Questions:

CPA Exam Questions on Accounting Theory Albert K. Francisco, Kenneth A. Smith, 1987 **Accounting Theory And Practice** Dr. Mayank Malviya, 2023-10-16 Accounting Theory and its Practice is a comprehensive book that explores the dynamic interplay between accounting theory and its real world application Authored by renowned experts in the field this book offers valuable insights into the theoretical foundations of accounting and how these theories are put into practice in diverse business contexts The book delves into the conceptual underpinnings of accounting providing readers with a solid understanding of the fundamental principles that govern financial reporting and analysis It discusses various accounting theories including normative theories which prescribe how accounting should be done positive theories which seek to explain how accounting is actually practiced and critical theories which analyze the broader socio political implications of accounting practices This multi dimensional approach helps readers appreciate the complexity and depth of the accounting discipline One of the strengths of Accounting Theory and its Practice is its focus on the practical application of accounting theories It highlights the role of accounting standards such as Generally Accepted Accounting Principles GAAP and International Financial Reporting Standards IFRS in shaping financial reporting practices across the globe The book also offers real world examples and case studies that illustrate how accounting theories are translated into financial statements and disclosures demonstrating the relevance of theory in day to day accounting tasks The book delves into contemporary accounting issues including sustainability reporting the impact of digital technologies on accounting practices and the evolving role of accountants in an increasingly complex and globalized business environment It provides a holistic view of accounting s role in decision making processes showing how it informs financial decisions corporate governance and regulatory compliance

Accounting Theory Harry I. Wolk, James L. Dodd, John J. Rozycki, 2008 Presents complex materials in a clear and understandable manner Incorporating the latest accounting standards and presenting the most up to date accounting theory from the top academic journals in accounting and finance throughout the world **Elements of Accounting, Theory and Practice** Joseph Jerome Klein, 1915 **Wiley CPA Exam Review 2009** Patrick R. Delaney, O. Ray Whittington, 2008-12-03 Contains all current AICPA content requirements in regulation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes **Examination Questions** American Institute of Accountants. Board of Examiners, 1928 [Wiley CPA Exam Review 2010, Financial Accounting and Reporting](#) Patrick R. Delaney, O. Ray Whittington, 2009-12-02 Everything Today s CPA Candidates Need to Pass the CPA Exam Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions and more than 90 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Complete sample exam

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Sections 1 2 and 3 of the exam paper including questions on accounting theory **Accounting Theory** William Andrew Paton,1922 **Accountants' Index** American Institute of Certified Public Accountants,1924 Cost Accounting Theory, Typical Problems with Full Solution , Wiley CPA Exam Review 2012, Financial Accounting and Reporting O. Ray Whittington,Patrick R. Delaney,2011-12-06 Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination *Wiley CPA Examination Review, Outlines and Study Guides* Irvin N. Gleim,Patrick R. Delaney,1991-07-02 *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

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Table of Contents Accounting Theory Exam Questions

1. Understanding the eBook Accounting Theory Exam Questions
 - The Rise of Digital Reading Accounting Theory Exam Questions
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Theory Exam Questions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Theory Exam Questions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Theory Exam Questions
 - Personalized Recommendations
 - Accounting Theory Exam Questions User Reviews and Ratings
 - Accounting Theory Exam Questions and Bestseller Lists
5. Accessing Accounting Theory Exam Questions Free and Paid eBooks
 - Accounting Theory Exam Questions Public Domain eBooks
 - Accounting Theory Exam Questions eBook Subscription Services
 - Accounting Theory Exam Questions Budget-Friendly Options

6. Navigating Accounting Theory Exam Questions eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Theory Exam Questions Compatibility with Devices
 - Accounting Theory Exam Questions Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Theory Exam Questions
 - Highlighting and Note-Taking Accounting Theory Exam Questions
 - Interactive Elements Accounting Theory Exam Questions
8. Staying Engaged with Accounting Theory Exam Questions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Theory Exam Questions
9. Balancing eBooks and Physical Books Accounting Theory Exam Questions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Theory Exam Questions
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Theory Exam Questions
 - Setting Reading Goals Accounting Theory Exam Questions
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Theory Exam Questions
 - Fact-Checking eBook Content of Accounting Theory Exam Questions
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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