

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 Answers

Harry Anson Finney



Accounting Principles Answers:

Accounting Principles Jack L. Smith,1989-12-31 *Manual for Accounting Principles* Clifford Rollin Niswonger,1973
Accounting Principles Jerry J. Weygandt,1999-09-01 *Fap Sol Acetates V Ii* Ron Larson,1995-11-01 *Solutions Manual Volume I Chapters 1-12 to Accompany Fundamental Accounting Principles* Kermit D. Larson,2004-08 Solutions Manual for Accounting Principles Jack L. Smith,1983 Accounting Principles Andrew D. Braden,Robert G. Allyn,1963
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Table of Contents Accounting Principles Answers

1. Understanding the eBook Accounting Principles Answers
 - The Rise of Digital Reading Accounting Principles Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Principles Answers
 - 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 Principles Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Principles Answers
 - Personalized Recommendations
 - Accounting Principles Answers User Reviews and Ratings

- Accounting Principles Answers and Bestseller Lists
- 5. Accessing Accounting Principles Answers Free and Paid eBooks
 - Accounting Principles Answers Public Domain eBooks
 - Accounting Principles Answers eBook Subscription Services
 - Accounting Principles Answers Budget-Friendly Options
- 6. Navigating Accounting Principles Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Principles Answers Compatibility with Devices
 - Accounting Principles Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Principles Answers
 - Highlighting and Note-Taking Accounting Principles Answers
 - Interactive Elements Accounting Principles Answers
- 8. Staying Engaged with Accounting Principles Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Principles Answers
- 9. Balancing eBooks and Physical Books Accounting Principles Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Principles Answers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Principles Answers
 - Setting Reading Goals Accounting Principles Answers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Principles Answers
 - Fact-Checking eBook Content of Accounting Principles Answers
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
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web weathering the process by which rock materials are broken down by the action of physical or chemical processes

mechanical weathering rock breaks down from physical causes like ices wind gravity plants or animals this happens faster in cold wet climates abrasion rocks wear away through mechanical action of other rock or sand particles