

## **ACCOUNTING PRINCIPLES**

### **A. Identifying the Applicable Accounting Principle**

1. The personal assets of the owner of a company will not appear on the company's balance sheet because of which principle/guideline?
2. Which principle/guideline requires a company's balance sheet to report its land at the amount the company paid to acquire the land, even if the land could be sold today at a significantly higher amount?
3. Which principle/guideline allows a company to ignore the change in the purchasing power of the peso over time?
4. Which principle/guideline requires the company's financial statements to have footnotes containing information that is important to users of the financial statements?
5. Which principle/guideline justifies a company violating an accounting principle because the amounts are immaterial?
6. Which principle/guideline is associated with the assumption that the company will continue on long enough to carry out its objectives and commitments?
7. A very large corporation's financial statements have the peso amounts rounded to the nearest P1,000. Which accounting principle/guideline justifies not reporting the amounts to the penny?
8. Accountants might recognize losses but not gains in certain situations. For example, the company might write-down the cost of inventory, but will not write-up the cost of inventory. Which principle/guideline is associated with this action?
9. Which principle/guideline directs a company to show all the expenses related to its revenues of a specified period even if the expenses were not paid in that period?
10. When the accountant has to choose between two acceptable alternatives, the accountant should select the alternative that will report less profit, less asset amount, or a greater liability amount. This is based upon which principle/guideline?

# Accounting Principles Exercise Solutions

**WJ Hussar**



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most modern angiosperms are classified as either monocots or eudicots based on the structure of their leaves and embryos basal angiosperms such as water lilies are considered more primitive because they share morphological traits with both monocots and eudicots

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in any event in this new classification the basal angiosperms contain three superorders or five if one includes magnolianaes and ceratophyllanaes that are coordinate with the monocots also placed in their own su perorder and ten additional superorders eudicots for a

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web the third season of digimon digital monsters aka digimon tamers was licensed by saban entertainment in north america and other english speaking territories and was distributed by bvs entertainment and buena vista television the show initially aired on fox kids before distribution rights were held by disney later airing on toon disney and

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web sep 23 1998 experience the hot battle between digimon on the johiro network a new digimon world that unfolds in a fictitious network that has been gathered together there are 70 digimon that appear including the original characters up to 4 digimon can be raised at the same time

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