

## Chapter 2

### Accounting Concepts and Principles

<b>NAME:</b>	<b>Date:</b>
<b>Professor:</b>	<b>Section:</b>
	<b>Score:</b>

**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

**Eric Louis Kohler**



## 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      Solutions Manual for Accounting Principles Jack L. Smith, 1983      **Solutions Manual Volume I Chapters 1-12 to Accompany Fundamental Accounting Principles** Kermit D. Larson, 2004-08      **Fap Sol Acetates V Ii** Ron Larson, 1995-11-01      Accounting Principles Andrew D. Braden, Robert G. Allyn, 1963      **Accounting Principles/Solutions Manual Chapters 15-18** Philip E. Fess, Carl S. Warren, 1993-01-01      *Accounting Principles Underlying Federal Income Taxes, 1924, Solutions to Problems* Eric Louis Kohler, 1924      Solutions Manual Andrew D. Braden, Robert G. Allyn,      **Fundamental Accounting Principles** William W. Pyle, 1972      **Financial Accounting** Michael H. Granof, 1980      **Fundamental Accounting Principles - Solutions Manual, Vol. 2, Chapter 13 -25** John J. Wild, 2007      Wiley CPA Examination Review, Problems and Solutions Patrick R. Delaney, O. Ray Whittington, 2012-05-23 The 1 CPA exam review self study leader The CPA exam review self study program more CPA candidates turn to take the test and pass it Wiley CPA Exam Review 39th Edition contains more than 4 200 multiple choice questions and includes complete information on the Task Based Simulations Published annually this comprehensive two volume paperback set provides all the information candidates need to master in order to pass the new Uniform CPA Examination format Features multiple choice questions new AICPA Task Based Simulations and written communication questions all based on the new CBT e format Covers all requirements and divides the exam into 47 self contained modules for flexible study Offers nearly three times as many examples as other CPA exam study guides With timely and up to the minute coverage Wiley CPA Exam Review 39th Edition covers all requirements for the CPA Exam giving the candidate maximum flexibility in planning their course of study and success      **Accounting principles** Jack E. Kiger, Stephen E. Loet, Gordon S. May, 1984      *Examination Questions and Answers on Accounting Principles* Harry Simons, 1940      Wiley CPAexcel Exam Review 2015 Study Guide (January) O. Ray Whittington, 2015-01-29 I wanted to say I bought just the four books by Wiley for each CPA section and took all 4 parts of the exam in May 2009 I studied for about half a year and I PASSED ALL 4 PARTS ON THE FIRST TRY 95% REG 88% FAR 82% AUD 81% BEC I am very excited and happy that these books alone helped me pass Gabriela Adriana Mandiuc Boerne Texas All the information you need to master the computerized CPA exam The most effective system available to prepare for the CPA exam proven for nearly forty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in Auditing and Attestation 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 Covers the new simulation style problems Includes over 280 simulations Complete sample exam in Auditing and Attestation Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPAexcel

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