

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

Wenbin Ji



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references Before You Go On These Review it and Do It sections ensure that students understand what has just been covered before progressing further into the chapter

Solutions Manual for Accounting Principles Jack L. Smith, 1983 Financial Accounting, Self-Study Problems/Solutions Book Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 1999-11-24 From one of the hottest author teams in accounting comes a new edition of the highly successful Financial Accounting This edition retains the traditional procedural coverage of the previous editions along with a practical decision making focus Anyone who will ever be asked to prepare or use accounting information to make effective decisions will benefit from this best selling text

Accounting Principles, Part 3 , Study Guide Carole Reid Clyne, Barbara Trenholm, 2008-01-16 *Accounting Principles* Spurgeon Bell, 1921 **Accounting Principles** Jerry J. Weygandt, Paul D. Kimmel, Jill E. Mitchell, 2020-12-16 Accounting Principles 14th Edition provides students with a clear overview of fundamental financial and managerial accounting concepts with a focus on learning the accounting cycle from the sole proprietor perspective Through a primary review of accounting transactions integrated real world examples and a variety of practice opportunities students develop a thorough understanding of how to apply accounting principles and techniques in practice Students work through an entire program that builds their mastery of accounting concepts with an emphasis on decision making and key data analysis skills appropriate at the introductory level that keeps them engaged and better prepared to connect the classroom to the real world

Accounting Principles Jack L. Smith, 1989-12-31 **Wiley CPA Examination Review 2007-2008, Problems and Solutions** Patrick R. Delaney, Ray Whittington, O. Ray Whittington, 2007-06-11 Wiley CPA Exam Review 34th Edition 2007 2008 Volume 1 Outlines and Study Guides Covers all four sections of the CPA examination point by point Stresses important topical areas to study for each part Helps establish a self study preparation program Divides exam into 45 manageable study units Provides an outline format supplemented by brief examples and illustrations Makes material easy to read understand and remember Includes timely up to the minute coverage for the computerized exam Explains step by step examples of the solutions approach Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and Solutions Offers selected problems from all four examination sections Contains rationale for correct or incorrect multiple choice answers Covers the new simulation style problems offering more than 75 practice questions Details a solutions approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions into topical categories within modules for easy cross referencing Provides a sample examination for each of the four exam parts The computer based CPA exam is here Are you ready The 34th Edition of the Wiley CPA Exam Review is revised and updated for the new computerized exam containing AICPA sample test questions released as recently as April 2007 To help candidates prepare for the new exam format this edition includes a substantial number of the new simulation type questions Passing the CPA exam on your first attempt is possible We d like to help Get Even More Information Online You ll find a wide range of aids for doing your best on the CPA exam at wiley com cpa including content updates CPA exam study and test

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