

Basic Accounting MCQs with answers

- 1) ___ is the art of recording, classifying and summarizing in a significant manner, and in terms of money transactions and events which are in part at least, of a financial character and interpreting the results thereof.
- a) Journal Entry
 - b) Ledger
 - c) Accounting**
 - d) None
- 2) Any form of accounting which enables a business to be conducted more efficiently can be regarded as ___ accounting.
- a) Financial
 - b) Management**
 - c) Cost
 - d) None
- 3) Inflation accounting is also called ___
- a) Revaluation
 - b) Replacement**
 - c) None
 - d) All
- 4) A process of accounting that recognizes the impact of transactions on the financial statements in the time periods when revenues and expenses occur instead of when cash is received or disbursed is called ___ basis
- a) Accrual**
 - b) Cash
 - c) None
 - d) a & b
- 5) A process of accounting where revenue and expense recognition would occur when cash is received and disbursed is called ___
- a) Cash**
 - b) Accrual
 - c) None
 - d) a & b
- 6) ___ they are the present obligations arising from past events. It also arises when an asset is created or acquired.
- a) Asset
 - b) Liabilities**
 - c) Equity
 - d) All
- 7) ___ is an increase in economic benefits during the accounting period in the form of inflows or enhancements of assets or a decrease in liabilities, thereby increases equity and net worth.
- a) Income**
 - b) Equity
 - c) Expenses
 - d) None

Basic Accounting Test Mcqs With Answers

O. Ray Whittington, Patrick R. Delaney

Basic Accounting Test Mcqs With Answers:

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 in financial accounting and reporting The most effective system available to prepare for the CPA exam proven for over thirty 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 90 simulations Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPA Exam Review 2010 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work

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