

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 Chapter 2 Solutions

**Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso**



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Fundamental Accounting Principles - Solutions Manual, Vol. 2, Chapter 13 -25 John J. Wild,2007 *Fundamental Accounting Principles* WILD,2017-09-11 **Fundamental Accounting Principles Solutions Manual Volume I Chapters 1-12 to Accompany Fundamental Accounting Principles** Kermit D. Larson,2004-08 *Solutions to Problems and Answers to Questions in Principles of Accounting, Introductory* Harry Anson Finney,1948 **Accounting Principles Underlying Federal Income Taxes, 1924, Solutions to Problems** Eric Louis Kohler,1924 **Financial Accounting Theory and Analysis** Richard G. Schroeder,Myrtle W. Clark,Jack M. Cathey,2019-10-01 *Financial Accounting Theory and Analysis Text and Cases 13th Edition* illustrates how accounting standards impact the daily decisions of accounting professionals This authoritative textbook shows how accounting theory explains why particular companies select certain accounting methods over others and predicts the attributes of firms by analyzing their accounting methods The text examines empirical research relevant to various theories of accounting and the uses of accounting information including the fundamental analysis model the efficient markets hypothesis the behavioral finance model the positive accounting theory model the human information processing model and the value creation model Enabling students to develop an informed perspective on accounting theory the text reviews the development and current state of accounting theory and summarizes current disclosure requirements for various financial statement items The new edition has been fully revised to reflect current methods of accounting education including the incorporation of ethics into the curriculum the analysis of a company s quality of earnings and sustainable income the use of the internet as a source of information the international dimensions of accounting and more Designed for undergraduate and graduate accounting majors the text aligns with the latest curriculum changes in the CPA exam **Hospitality Financial Accounting** Jerry J. Weygandt,Donald E. Kieso,Paul D. Kimmel,Agnes L. DeFranco,2008-03-03 As the hospitality field continues to grow and diversify today s hospitality professionals need to understand financial accounting at a higher level than ever before Written by some of the most respected authors in accounting *Hospitality Financial Accounting Second Edition* gives a complete introduction to financial accounting principles and demonstrates how to apply them to all facets of the hospitality industry Updated with the latest developments in the accounting and hospitality fields *Hospitality Financial Accounting Second Edition* covers the basics of financial accounting first and then shows hospitality students how to analyze financial statements and deal with the daily issues they will face on the job **Accounting Principles** Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2018-05-14 *Accounting Principles* provides students with a clear introduction to fundamental accounting concepts with an emphasis on learning the accounting cycle from a sole proprietor perspective This product helps students get the most out of their accounting course by making practice simple Streamlined learning objectives help students use their study time efficiently by creating clear connections between the reading and the homework *Construction Contractors: Advanced Issues* Dale Ruther,2018-03-28 The

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