

**BASIC ACCOUNTING GUIDE QUESTIONS AND ANSWERS
(PROBLEMS)**

MULTIPLE CHOICE

1. If at the end of the accounting period the liabilities total ₱18,000, and equity totals ₱32,000, then what must be the total of the assets?
 - a. ₱14,000
 - b. ₱18,000
 - c. ₱32,000
 - d. **₱50,000**

2. Assets total ₱100,000 and liabilities total ₱20,000. What is the equity of the business?
 - a. ₱80
 - b. ₱800
 - c. ₱8,000
 - d. **₱80,000**

3. If during the accounting period the assets decreased by ₱10,000, and equity increased by ₱2,000, then how did liabilities change?
 - a. Increased by ₱12,000
 - b. Increased by ₱8,000
 - c. **Decreased by ₱12,000**
 - d. Decreased by ₱8,000

4. If during the accounting period the assets increased by ₱14,000, and equity increased by ₱4,000, then how did liabilities change?
 - a. **Increased by ₱10,000**
 - b. Increased by ₱4,000
 - c. Decreased by ₱4,000
 - d. Decreased by ₱10,000

5. At the end of the accounting period, the business had ₱4,500 of office supplies on hand. At the beginning of the period, the amount of supplies on hand was ₱3,000. If the business purchased ₱12,000 of office supplies during the year, what amount of office supplies were used during year?
 - a. ₱16,500
 - b. ₱14,250
 - c. **₱10,500**
 - d. ₱ 9,750

Basic Accounting Questions Answers

**Mr. R.C. Agarwal, Dr. A. Karim, Dr. S.S.
Khanuja.**

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Table of Contents Basic Accounting Questions Answers

1. Understanding the eBook Basic Accounting Questions Answers
 - The Rise of Digital Reading Basic Accounting Questions Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Basic Accounting Questions Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Basic Accounting Questions Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Basic Accounting Questions Answers

- Personalized Recommendations
- Basic Accounting Questions Answers User Reviews and Ratings
- Basic Accounting Questions Answers and Bestseller Lists
- 5. Accessing Basic Accounting Questions Answers Free and Paid eBooks
 - Basic Accounting Questions Answers Public Domain eBooks
 - Basic Accounting Questions Answers eBook Subscription Services
 - Basic Accounting Questions Answers Budget-Friendly Options
- 6. Navigating Basic Accounting Questions Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Basic Accounting Questions Answers Compatibility with Devices
 - Basic Accounting Questions Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Basic Accounting Questions Answers
 - Highlighting and Note-Taking Basic Accounting Questions Answers
 - Interactive Elements Basic Accounting Questions Answers
- 8. Staying Engaged with Basic Accounting Questions Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Basic Accounting Questions Answers
- 9. Balancing eBooks and Physical Books Basic Accounting Questions Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Basic Accounting Questions Answers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Basic Accounting Questions Answers
 - Setting Reading Goals Basic Accounting Questions Answers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Basic Accounting Questions Answers

- Fact-Checking eBook Content of Basic Accounting Questions Answers
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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