

**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 Management Multiple Choice Questions And Answers

**Lei Huang**



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## **Table of Contents Basic Management Multiple Choice Questions And Answers**

1. Understanding the eBook Basic Management Multiple Choice Questions And Answers
  - The Rise of Digital Reading Basic Management Multiple Choice Questions And Answers
  - Advantages of eBooks Over Traditional Books
2. Identifying Basic Management Multiple Choice Questions And 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 Management Multiple Choice Questions And Answers
  - User-Friendly Interface
4. Exploring eBook Recommendations from Basic Management Multiple Choice Questions And Answers
  - Personalized Recommendations

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