

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 Answers

E Durkheim



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Solutions Manual Volume I Chapters 1-12 to Accompany Fundamental Accounting Principles Kermit D. Larson, 2004-08 **Accounting Principles** Jack L. Smith, 1989-12-31 **Manual for Accounting Principles** Clifford Rollin Niswonger, 1973 **Accounting Principles** Jerry J. Weygandt, 1999-09-01 **Solutions Manual for Accounting Principles** Jack L. Smith, 1983 Fap Sol Acetates V Ii Ron Larson, 1995-11-01 Accounting Principles Underlying Federal Income Taxes, 1924, Solutions to Problems Eric Louis Kohler, 1924 **Accounting Principles** Andrew D. Braden, Robert G. Allyn, 1963 Solutions Manual Andrew D. Braden, Robert G. Allyn, **Accounting Principles/Solutions Manual Chapters 15-18** Philip E. Fess, Carl S. Warren, 1993-01-01 **Wiley CPA Examination Review, Problems and Solutions** Patrick R. Delaney, O. Ray Whittington, 2012-05-23

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