

BASIC ACCOUNTING GUIDE QUESTIONS AND ANSWERS (PROBLEMS)

MULTIPLE CHOICE

1. If at the end of the accounting period the liabilities total P18,000, and equity totals P32,000, then what must be the total of the assets?
 - a. P14,000
 - b. P18,000
 - c. P32,000
 - d. **P50,000**

2. Assets total P100,000 and liabilities total P20,000. What is the equity of the business?
 - a. P80
 - b. P800
 - c. P8,000
 - d. **P80,000**

3. If during the accounting period the assets decreased by P10,000, and equity increased by P2,000, then how did liabilities change?
 - a. Increased by P12,000
 - b. Increased by P8,000
 - c. **Decreased by P12,000**
 - d. Decreased by P8,000

4. If during the accounting period the assets increased by P14,000, and equity increased by P4,000, then how did liabilities change?
 - a. **Increased by P10,000**
 - b. Increased by P4,000
 - c. Decreased by P4,000
 - d. Decreased by P10,000

5. At the end of the accounting period, the business had P4,500 of office supplies on hand. At the beginning of the period, the amount of supplies on hand was P3,000. If the business purchased P12,000 of office supplies during the year, what amount of office supplies were used during year?
 - a. P16,500
 - b. P14,250
 - c. **P10,500**
 - d. P 9,750

Accounting Math Practice

Prof. Amit Bankar, Dr. Rasika Chafle



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Table of Contents Accounting Math Practice

1. Understanding the eBook Accounting Math Practice
 - The Rise of Digital Reading Accounting Math Practice
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Math Practice
 - 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 Accounting Math Practice
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Math Practice
 - Personalized Recommendations
 - Accounting Math Practice User Reviews and Ratings
 - Accounting Math Practice and Bestseller Lists
5. Accessing Accounting Math Practice Free and Paid eBooks

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