

## 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

# Accounting Math Practice

**Prof. Amit Bankar, Dr. Rasika Chafle**

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