

## 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 ₦18,000
  - 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 Answers To Problems

**Harry Anson Finney**

## **Accounting Answers To Problems:**

*Wiley CPA Examination Review 2007-2008, Problems and Solutions* Patrick R. Delaney, Ray Whittington, O. Ray Whittington, 2007-06-11 Wiley CPA Exam Review 34th Edition 2007 2008 Volume 1 Outlines and Study Guides Covers all four sections of the CPA examination point by point Stresses important topical areas to study for each part Helps establish a self study preparation program Divides exam into 45 manageable study units Provides an outline format supplemented by brief examples and illustrations Makes material easy to read understand and remember Includes timely up to the minute coverage for the computerized exam Explains step by step examples of the solutions approach Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and Solutions Offers selected problems from all four examination sections Contains rationale for correct or incorrect multiple choice answers Covers the new simulation style problems offering more than 75 practice questions Details a solutions approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions into topical categories within modules for easy cross referencing Provides a sample examination for each of the four exam parts The computer based CPA exam is here Are you ready The 34th Edition of the Wiley CPA Exam Review is revised and updated for the new computerized exam containing AICPA sample test questions released as recently as April 2007 To help candidates prepare for the new exam format this edition includes a substantial number of the new simulation type questions Passing the CPA exam on your first attempt is possible We'd like to help Get Even More Information Online You'll find a wide range of aids for doing your best on the CPA exam at [wiley.com/cpa](http://wiley.com/cpa) including content updates CPA exam study and test taking tips and more All Wiley CPA Exam Review products are listed on the site

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## **Table of Contents Accounting Answers To Problems**

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

- Accounting Answers To Problems Public Domain eBooks
- Accounting Answers To Problems eBook Subscription Services
- Accounting Answers To Problems Budget-Friendly Options

6. Navigating Accounting Answers To Problems eBook Formats

- ePUB, PDF, MOBI, and More
- Accounting Answers To Problems Compatibility with Devices
- Accounting Answers To Problems Enhanced eBook Features

7. Enhancing Your Reading Experience

- Adjustable Fonts and Text Sizes of Accounting Answers To Problems
- Highlighting and Note-Taking Accounting Answers To Problems
- Interactive Elements Accounting Answers To Problems

8. Staying Engaged with Accounting Answers To Problems

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Accounting Answers To Problems

9. Balancing eBooks and Physical Books Accounting Answers To Problems

- Benefits of a Digital Library
- Creating a Diverse Reading Collection Accounting Answers To Problems

10. Overcoming Reading Challenges

- Dealing with Digital Eye Strain
- Minimizing Distractions
- Managing Screen Time

11. Cultivating a Reading Routine Accounting Answers To Problems

- Setting Reading Goals Accounting Answers To Problems
- Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Accounting Answers To Problems

- Fact-Checking eBook Content of Accounting Answers To Problems
- 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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