

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

Answers To Accounting Problems

Vern Hargrave Vincent



Answers To Accounting Problems:

Solutions to Problems and Answers to Questions in Principles of Accounting Harry Anson Finney,1923

Problems & Solutions In Management Accounting-SBPD Publication Dr. Jitendra Sonar,2021-10-15 1 Analysis and Interpretation of Financial Statements 2 Ratio Analysis 3 Fund Flow Analysis 4 Cash Flow Statement 5 Break Even Point or Cost Volume Profit Analysis 6 Business Budgeting 7 Budgetary Control 8 Standard Costing and Cost Variance Analysis 9 Responsibility Accounting 10 Differential Cost Analysis 11 Marginal Costing and Absorption Costing 12 Decision Accounting and Marginal Costing System *Problems And Solutions In Accountancy Class 11* Dr. S. K. Singh,Shailesh Chauhan,2025-11-10 7 Origin of Transactions Sources Documents and Vouchers 8 Accounting Equation 9 Rules of Debit and Credit 10 Recording of Business Transactions Books of Original Entry Journal 10A Accounting for Goods and Services Tax GST 11 Ledger 12 Special Purpose Subsidiary Books I Cash Book 13 Special Purpose Subsidiary Books II 14 Bank Reconciliation Statement 15 Trial Balance and Errors 16 Depreciation 18 Accounting for Bills of Exchange 19 Rectification of Errors 20 Capital and Revenue Expenditures and Receipts 21 Financial Statements Final Accounts Without Adjustment 22 Financial Statement Final Accounts With Adjustment 23 Accounts from Incomplete Records Or Single Entry System

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Earning Per Share of the Corporation Chapter 5 Investments in Stocks and Bonds Chapter 6 The Balance Sheet Chapter 7 Interest and Money's Value Chapter 8 Cash and Receivables Chapter 9 Inventories Chapter 10 Determination of Ending Inventories Chapter 11 Long Term Assets Chapter 12 Depreciation Depletion and Amortization Chapter 13 Intangible Assets Chapter 14 Current Liabilities Chapter 15 Long Term Liabilities Chapter 16 Recognizing Revenue Chapter 17 Income Tax Accounting Chapter 18 Accounting for Pensions Chapter 19 Leases Chapter 20 Changes in Accounting Systems and Analysis of Errors Chapter 21 Cash Flow Chapter 22 Analysis of Financial Statements Index

WHAT THIS BOOK IS FOR

Students have generally found accounting a difficult subject to understand and learn. Despite the publication of hundreds of textbooks in this field, each one intended to provide an improvement over previous textbooks, students of accounting continue to remain perplexed as a result of numerous subject areas that must be remembered and correlated when solving problems. Various interpretations of accounting terms also contribute to the difficulties of mastering the subject. In a study of accounting, REA found the following basic reasons underlying the inherent difficulties of accounting:

- No systematic rules of analysis were ever developed to follow in a step by step manner to solve typically encountered problems. This results from numerous different conditions and principles involved in a problem that leads to many possible different solution methods. To prescribe a set of rules for each of the possible variations would involve an enormous number of additional steps, making this task more burdensome than solving the problem directly due to the expectation of much trial and error.
- Current textbooks normally explain a given principle in a few pages written by an accounting professional who has insight into the subject matter not shared by others. These explanations are often written in an abstract manner that causes confusion as to the principle's use and application. Explanations then are often not sufficiently detailed or extensive enough to make the reader aware of the wide range of applications and different aspects of the principle being studied.
- The numerous possible variations of principles and their applications are usually not discussed, and it is left to the reader to discover this while doing exercises. Accordingly, the average student is expected to rediscover that which has long been established and practiced but not always published or adequately explained.
- The examples typically following the explanation of a topic are too few in number and too simple to enable the student to obtain a thorough grasp of the involved principles. The explanations do not provide sufficient basis to solve problems that may be assigned for homework or given on examinations.
- Poorly solved examples such as these can be presented in abbreviated form which leaves out much explanatory material between steps and as a result requires the reader to figure out the missing information. This leaves the reader with an impression that the problems and even the subject are hard to learn completely, the opposite of what an example is supposed to do.
- Poor examples are often worded in a confusing or obscure way. They might not state the nature of the problem or they present a solution which appears to have no direct relation to the problem. These problems usually offer an overly general discussion, never revealing how or what is to be solved.
- Many examples do not include accompanying diagrams or graphs, denying the reader the exposure necessary for drawing

good diagrams and graphs Such practice only strengthens understanding by simplifying and organizing accounting processes Students can learn the subject only by doing the exercises themselves and reviewing them in class obtaining experience in applying the principles with their different ramifications In doing the exercises by themselves students find that they are required to devote considerable more time to accounting than to other subjects because they are uncertain with regard to the selection and application of the theorems and principles involved It is also often necessary for students to discover those tricks not revealed in their texts or review books that make it possible to solve problems easily Students must usually resort to methods of trial and error to discover these tricks therefore finding out that they may sometimes spend several hours to solve a single problem When reviewing the exercises in classrooms instructors usually request students to take turns in writing solutions on the boards and explaining them to the class Students often find it difficult to explain in a manner that holds the interest of the class and enables the remaining students to follow the material written on the boards The remaining students in the class are thus too occupied with copying the material off the boards to follow the professor's explanations This book is intended to aid students in accounting overcome the difficulties described by supplying detailed illustrations of the solution methods that are usually not apparent to students Solution methods are illustrated by problems that have been selected from those most often assigned for class work and given on examinations The problems are arranged in order of complexity to enable students to learn and understand a particular topic by reviewing the problems in sequence The problems are illustrated with detailed step by step explanations to save the students large amounts of time that is often needed to fill in the gaps that are usually found between steps of illustrations in textbooks or review outline books The staff of REA considers accounting a subject that is best learned by allowing students to view the methods of analysis and solution techniques This learning approach is similar to that practiced in various scientific laboratories particularly in the medical fields In using this book students may review and study the illustrated problems at their own pace students are not limited to the time such problems receive in the classroom When students want to look up a particular type of problem and solution they can readily locate it in the book by referring to the index that has been extensively prepared It is also possible to locate a particular type of problem by glancing at just the material within the boxed portions Each problem is numbered and surrounded by a heavy black border for speedy identification

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