

BASIC ACCOUNTING: GUIDE QUESTIONS AND ANSWERS (PROBLEMS)

MULTIPLE CHOICE

1. At the end of the accounting period, the business had P10,000 in cash and equity totalled P20,000. When netted, what is the total of the assets?

- (a) P14,000
- (b) P16,000
- (c) P18,000
- (d) P20,000**

2. Assets totalled P10,000,000 and liabilities totalled P8,000,000, what is the equity of the business?

- (a) P800
- (b) P8000
- (c) P8,000
- (d) P80,000**

3. At the end of the accounting period, the assets increased by P10,000, and equity increased by P10,000, then how did liabilities change?

- (a) Increased by P10,000
- (b) Increased by P10,000
- (c) Decreased by P10,000**
- (d) Decreased by P10,000

4. At the end of the accounting period, the assets increased by P10,000, and equity decreased by P10,000, then how did liabilities change?

- (a) Decreased by P10,000**
- (b) Increased by P10,000
- (c) Decreased by P10,000
- (d) Decreased by P10,000

5. At the end of the accounting period, the business had P10,000 of office supplies remaining. At the beginning of the period, the amount of supplies in inventory was P10,000. If the business purchased P12,000 of office supplies during the year, what amount of office supplies were used during the year?

- (a) P14,000
- (b) P14,200
- (c) P14,400**
- (d) P15,200

Accounting 101 Test Questions

William Andrew Paton

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400+ Interview Questions & Answers For Accounting Basics Instructor Role CloudRoar Consulting Services, 2025-08-15

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