

Chapter 2

Accounting Concepts and Principles

QUIZ: MULTIPLE CHOICE

1. Which of the following terms may not refer to the logical notions and procedures that guide the accountant in recording and communicating financial information?
 - a. Accounting concepts
 - b. Accounting principles
 - c. Accounting standards
 - d. Accounting laws and regulations

2. Under this concept, a business is not expected to end its operations in the near term.
 - a. Separate entity concept
 - b. Going concern
 - c. Stable monetary unit
 - d. Materiality

3. Transactions and other events are recorded in the periods in which they occur, not when they affect cash.
 - a. Going concern
 - b. Accrual basis
 - c. Reporting period
 - d. Consistency

4. The personal transactions of the business owner that do not involve the business are not recorded in the books of accounts of the business. This relates to the concept of
 - a. Separate entity concept
 - b. Going concern
 - c. Stable monetary unit
 - d. Materiality

5. Presenting all amounts in the financial statements in Philippine pesos and disregarding the effects of inflation on the purchasing power of the Philippine peso relate to the concept of
 - a. Separate entity concept
 - b. Going concern
 - c. Stable monetary unit
 - d. Materiality

6. Under this concept, the life of the business is divided into series of reporting periods.
 - a. Time period
 - b. Periodicity
 - c. Reporting period
 - d. All of these

7. The banking industry in the Philippines is mainly regulated by the
 - a. CDA

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Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts *Gle ACC Twe 1st Year 2000* Donald J. Guerrieri, F. Barry Haber, William B. Hoyt, Robert E. Turner, 1999-04 Focuses on a business perspective by using examples from the business world to illustrate accounting concepts **EBOOK: Financial Accounting (GE), 8e** Robert Libby, Frank Hodge, Patricia Libby, 2016-04-16 EBOOK Financial Accounting GE 8e

Gnucash 2.4 Small Business Accounting Ashok Ramachandran, 2011-02-09 Annotation Attention small business owners Stop tax day stress Stop procrastinating with a shoebox full of receipts Stop reinventing the wheel with a spreadsheet Stop making decisions simply on a hunch Stop wasting money on software that is overkill Start by downloading GnuCash and getting your accounts in order Designed to be easy to use yet powerful and flexible GnuCash allows you to track bank accounts income and expenses As quick and intuitive to use as a checkbook register it is based on professional accounting principles to ensure balanced books and accurate reports You can do it and Gnucash 2 4 Small Business Accounting Beginner s Guide will help you get up and running with maintaining your accounts Gnucash 2 4 Small Business Accounting Beginner s Guide speaks business language not accountant speak because it is written by a former small business owner It guides you to use GnuCash from scratch with step by step tutorials without jargon pointing out the gotchas to avoid with lots of tips It will teach you to work on routine business transactions while migrating transaction data from other applications gradually You will be able to keep on top of transactions and run reports after reading just three chapters Beyond Chapter 3 it is up to you how far you want to go Reconcile with your bank and credit card statements Charge and pay sales tax Do invoicing Track payments due Set up reminders for bills Avoid stress at tax time Print checks Capture expenses using your mobile phone Gnucash 2 4 Small Business Accounting Beginner s Guide gives you the power Know your numbers Make decisions with confidence Drive your business to its full potential Get your accounts in order and avoid tax day stress with this hands on guide to GnuCash the best free accounts software in the world Financial and Managerial Accounting John J. Wild, Barbara Chiappetta, Ken W. Shaw, 2009 **Intermediate Accounting DeMYSTiFieD** Geri B. Wink, Laurie Corradino, 2010-12-10 Accounting as easy as 1 2 3 Do you know the difference between FIFO and LIFO Can you use the word dilutive in a sentence Does the phrase amortization of bond premiums mean anything to you No one said the journey to becoming a CPA is easy but with Intermediate Accounting DeMYSTiFieD as your travel companion you re guaranteed a smooth ride An easy to use self teaching guide that reviews and expands upon core Generally Accepted Accounting Principles GAAP Intermediate Accounting DeMYSTiFieD covers everything you need to ace your exams and take a big step toward the career of your dreams The book provides a fresh review of all the basics so you can easily glide into more advanced principles You ll learn how to generate accurate and reliable financial statements maintain proper internal controls within a company and locate international

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