

FINAL EXAMINATION ACCOUNTING 101- FINANCIAL ACCOUNTING AND REPORTING

MULTIPLE CHOICES: USE THE ANSWER SHEET PROVIDED IN ANSWERING THE ITEMS. ONLY ONE ANSWER PER NUMBER IS VALID. ALL FORMS OF ERASURES AND TAMPERING ARE INVALID.

1. Philippine Financial Reporting Standards (PFRS) apply:
 - a. Upon approval by the FRSC
 - b. Upon approval by the PRC
 - c. from a date specified in the document
 - d. six months from the date of publication in the official gazette
2. Accounting is an art because:
 - a. of the existence of a body of knowledge governing accounting practice
 - b. of accounting theory
 - c. the necessity of applying creative skill and ability
 - d. none of the above
3. Which of the following is not true?
 - a. Accounting is concerned primarily with quantitative information used by persons who must make economic decisions among alternative actions
 - b. governmental accounting is also known as municipal or fund accounting
 - c. the branch of accounting concerned with the presentation of financial information to assist management in planning and controlling operations is called managerial accounting
 - d. financial accounting emphasizes special purpose information based on presumption that significant numbers of users need similar information
4. Which is done first in the accounting process considering the following?
 - a. financial statements are prepared
 - b. nominal accounts are closed
 - c. adjusting entries are recorded
 - d. a post-closing trial balance is prepared
5. Debits:
 - a. increase assets and decrease expenses, liabilities, revenue, and capital
 - b. increase assets and expense and decrease liabilities, revenue, and equity
 - c. increase liabilities, revenue and equity and decrease assets and expenses
 - d. increase assets and equity and decrease liabilities and revenue
6. The most theoretically sound method of accounting for cash discounts on credit sales is the:
 - a. Net Method
 - b. Gross Method
 - c. Discounted Method
 - d. All three approaches are theoretically correct

Accounting 101 Exam 1

**Thomas R. Weirich, Thomas C.
Pearson, Natalie Tatiana Churyk**

Accounting 101 Exam 1:

Using Professional Accounting Software in the Microcomputer Lab Joanne C. Duke, 1984 **Never Say You've Had a Lucky Life** Joseph Epstein, 2024-04-16 A rich and comic portrait of the radical changes in American life and the literary world over the last eighty years An autobiography usually requires a justification The great autobiographies those by Benvenuto Cellini Jean Jacques Rousseau Benjamin Franklin and Henry Brooks Adams were justified by their authors living in interesting times harboring radically new ideas or participating in great events Joseph Epstein qualifies on none of these counts His life has been quiet lucky in numerous ways and far from dramatic But it has also been emblematic of the great changes in our country since World War II He grew up in a petit bourgeois Midwestern milieu and the city of Chicago looms large in his life He drew a lucky ticket in the parent lottery and his was a happy boyhood spent on playgrounds and hanging around drug stores At high school dances he was the rhumba king and at drive in movies he was never allowed to go as far with girls as he so ardently desired At twenty six after two years in the army he found himself married the father or stepfather of four children and living in New York on the meager salary of a magazine subeditor He was ablaze with ambition and fettered by frustration He broke out by moving to Little Rock Arkansas to direct the city's anti poverty program at the height of the Civil Rights movement His writing career blossomed he began teaching at Northwestern University and for twenty five years edited one of great intellectual magazines Never Say You've Had a Lucky Life is an intimate look at one life steeped in radical change from a traditionally moral culture to a therapeutic one from an era when the extended family was strong to its current diminished status from print to digital life featuring the war of pixel on print and on But for all the seriousness of Epstein's themes this book is memorable for its comic point of view and the constant reminder of how unpredictable various and wondrously rich life can be

Independent Offices Appropriations United States. Congress.

Senate. Committee on Appropriations, 1968 **Accounting and Auditing Research** Thomas R. Weirich, Thomas C.

Pearson, Natalie Tatiana Churyk, 2020-09-29 Accounting and Auditing Research 10th Edition prepares students and early stage practitioners to use well established research solutions in a broad range of practical applications from financial accounting and tax planning to investigating fraud and auditing various business problems Emphasizing real world skills development this fully updated textbook covers the current tools techniques and best practices in applied professional research and analysis The authors provide comprehensive yet accessible coverage of the entire research process explaining how to utilize major research databases and audit software packages in a clear and systematic manner The tenth edition features carefully revised content designed to enhance effectiveness increase readability and strengthen learning and retention The book's classroom proven pedagogy features expert tips for performing common research tasks sidebar boxes that summarize and expand upon key concepts and a variety of end of chapter exercises that reinforce the material and develop readers skills

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