

## **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

# Accounting Chapter Test Answers

**Roger H. Hermanson, James Don  
Edwards**



## Accounting Chapter Test Answers:

*Solutions and Answers for Tests and Questions to Accompany General Accounting* Harry Anson Finney, 1950      *Gle ACC Two 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      *Glencoe Accounting* Donald J. Guerrieri, Haber, Hoyt, Turner, 1995      **Mastering Accounting Research for the CPA Exam** Anita L. Feller, 2008-06-02

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**Accounting, Chapters 1-23** Charles T. Horngren,2005 **Financial Accounting** Roger H. Hermanson,1995 *The Accountants' Manual* ,1894 **Financial Accounting** Jerry J. Weygandt,Donald E. Kieso,Paul D. Kimmel,2002-04-04 Available Now Get the Study Guide designed to ensure your success in Financial Accounting This study guide is a powerful tool for in classroom use and for preparing for exams Each chapter of the guide includes study objectives a chapter review consisting of 20 30 key points and a demonstration problem linked to study objectives in the textbook True false multiple choice and matching questions provide additional practice opportunities Solutions to the exercises are detailed and therefore provide substantial feedback

**Test Bank with Achievement Tests 13-25** Patty Holmes,2004 Accounting Principles Roger H. Hermanson,James Don Edwards,1991-10 *College Accounting with Peachtree for Microsoft Windows Release 5.0: Chapters 1-15* Judith M. Peters,Robert M. Peters,1998-01-02 **Manual for Bookkeeping and Accounting** James Oscar McKinsey,1940 *The Accounting Review* William Andrew Paton,1953 Includes section Reviews Accounting Principles, Chapters 14-27 Jerry J. Weygandt,Donald E. Kieso,Paul D. Kimmel,2001-03-27 The Navigator the centerpiece of the learning system that empowers students to succeed consists of A checklist at the beginning of each chapter outlining text features and study skills needed A series of check boxes to prompt students to use the learning aids in the chapter and set priorities while studying Accounting in Action and Technology in Action boxes give students glimpses into the real world of

business including Ethics Insights International Insights e Business Insights and Business Insights Student and Instructor Approved Pedagogy includes marginal accounting equation analyses and financial statements and ratio analysis throughout the text The strategic use of color photographs and illustrations rated 1 in instructor satisfaction Infographics These memorable visual reminders help students visualize and apply accounting concepts to the real world Unparalleled Readability Students using Accounting Principles rated their text easy to read more frequently than students using other accounting principles textbooks The new edition continues to reflect this conversational style and highly rated clarity Useful Thought Provoking End of Chapter Material including Self Study Questions Questions Brief Exercises Exercises A B Problem Sets and Broadening Your Perspective which is divided into two sections Financial Reporting and Analysis includes financial reporting problems comparative analysis problems Interpreting Financial Statements A Global Focus and Exploring the Web exercises Critical Thinking includes Group Decision Case Communication Activity and Ethics Case      *Bookkeeping Achievement as Related to Instructional Methodology* Thomas Bradley Maier,1957

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