

BASIC ACCOUNTING GUIDE QUESTIONS AND ANSWERS (THEORIES)

MULTIPLE CHOICE

1. Accounting is a service activity. Its function is to provide
 - a. Quantitative information.
 - b. Qualitative information.
 - c. Quantitative and Qualitative information.**
 - d. None of the above.

2. The basic purpose of accounting is
 - a. To provide the information that the managers of an economic entity need to control its operation.
 - b. To provide information that the creditors of an economic entity can use in deciding whether to make additional loans to the entity.
 - c. To measure the periodic income of the economic entity
 - d. To provide quantitative financial information about a business enterprise that is useful in making rational economic decision**

3. Which of the following best describes the attributes of a partnership?
 - a. Limited ability to raise capital; unlimited personal liability of owners.
 - b. Limited ability to raise capital; limited personal liability of owners.
 - c. Ability to raise large capital; unlimited personal liability of owners**
 - d. Ability to raise a large amount of capital; limited personal liability of owners.

4. Which accounting process is the recognition or non –recognition of business activities as accountable events?
 - a. Identifying**
 - b. Communicating
 - c. Recording
 - d. Measuring

5. The financial accounting process provides information about economic activities of an enterprise for a specified accounting period that is shorter than the life of the enterprise.
 - a. Time period**
 - b. Going concern
 - c. Measurement of economic resources and obligations
 - d. Measurement in terms of money.

6. During the lifetime of an entity, accountants produce financials statement at arbitrary points in time in accordance with which basic accounting concept?
 - a. Objectivity
 - b. Periodicity**
 - c. Conservatism

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Accounting Ethics Iris Stuart, Bruce Stuart, Lars J. T. Pedersen, 2014-11-03 Balancing both technical proficiency and ethical sensibility Accounting Ethics provides a decision model approach throughout aiding both student comprehension and supporting the instructor in emphasizing the key elements of the decision process that shapes the technically and ethically competent professional accountant

Ethics and Sustainability in Accounting and Finance, Volume I Kıymet Tunca Çalıyurt, 2019-01-14 This book discusses recent developments relating to ethical and sustainable issues in accounting finance Accounting is often seen as a technical discipline that records classifies and reports financial transactions However since the financial information produced concerns all interest groups both within and outside the enterprise accounting also has social characteristics and involves multi faceted duties and responsibilities As such in addition to basic principles and accepted rules and standards in the field this book focuses on the ethical aspects and fundamentals of this profession that accountants should also take into consideration as this is the only way to build and preserve society s confidence in accounting and increase its social credibility

Accounting Ethics Education Alberto Costa, Margarida Pinheiro, 2021-06-03 Accounting education ought to prepare future professionals to enter a principles based rules oriented field of activity wherein technical knowledge of accounting standards principles rules and decision procedures and ethical awareness the capacity to discern moral issues and resolve ethical dilemmas are crucial Accounting education is best performed by the accountant s adherence to the principles of the accounting profession and by individuals and firms following the appropriate rules act according to the codes of conduct adopted by their profession exercise clear judgment whenever they address financial transactions and consider assess the state of a given business Accounting Ethics Education Making Ethics Real gathers a diversity of contributions from invited well known experts and other specialists It promotes comprehensive reflection around key trends discussing and highlighting the most updated research on accounting ethics education being an essential and useful

reference in the field In the performance of accounting tasks the accountant should be educated and supported in the skills development and habit formation to solve accounting problems recognize moral issues and resolve ethical dilemmas that will be encountered in their special tasks Also this book provides a moral map for identifying and acting on values when difficult situations arise Examining multiple perspectives the book improves the scholarly debate by providing cutting edge and insightful research vital for all those interested and immersed in these matters It will be of great value to academics students researchers and professionals in the fields of accounting accounting education and ethics Unofficial Answers to the Examination Questions of the American Institute of Accountants American Institute of Accountants,1945 Accounting Ethics Education Margarida Pinheiro,Alberto Costa,2020-11-04 Accounting Ethics Education Teaching Virtues and Values gathers a diversity of contributions from invited well known experts It promotes a comprehensive reflection around how ethics can and should be taught to accounting students discussing and highlighting the most updated research on accounting ethics education and it is an essential reference in the field The subject of accounting ethics education is critical to foster ethical awareness that may prevent the way in which one acts or behaves especially towards others The point is that accounting education cannot exist without ethical education and accountants must be technically proficient and ethically sensible since ethical behavior is vital to the status and credibility of the accountancy profession And this sensibility must be developed while the future professional is still cultivating his or her moral and intellectual structure within the school learning environment character and practical reasoning are crucial because they include not only knowledge of rules and principles and their correct application but also values and virtues Examining multiple perspectives Accounting Ethics Education Teaching Virtues and Values advances the scholarly debate by providing cuttingedge and insightful research vital for all those interested and immersed in these matters It begins with a historical perspective of accounting ethics education and continues by exploring challenges opportunities and developments in the area It will be of great value to academics students researchers and professionals in the fields of accounting accounting education and ethics Journal of Accounting, Ethics & Public Policy ,1999 **Toward a Code of Ethics for Management Accountants** C. Mike Merz,David F. Groebner,1981 *The Accountants Digest* Leland Lawrence Briggs,1946 **Accountants' Index** American Institute of Certified Public Accountants,1944 **Accounting Principles** Jerry J. Weygandt,2004 The third edition of Weygandt Kieso Kimmel Trenholm Accounting Principles has been carefully developed with the collaboration of a team of instructors from across the country and builds upon the highly regarded Student Success foundation for which Weygandt has become known over the years The book has been praised by students and instructors across the country for its outstanding visual design its carefully integrated learning and teaching systems and its excellent writing style and clarity of presentation these key elements have been further enhanced in the third edition This edition also includes enriched problem material and an enhanced technology package to provide students with the most complete learning experience possible and instructors with

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