

**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

General Accounting Questions And Answers

Yan Bai



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Table of Contents General Accounting Questions And Answers

1. Understanding the eBook General Accounting Questions And Answers
 - The Rise of Digital Reading General Accounting Questions And Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying General Accounting Questions And Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an General Accounting Questions And Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from General Accounting Questions And Answers
 - Personalized Recommendations
 - General Accounting Questions And Answers User Reviews and Ratings
 - General Accounting Questions And Answers and Bestseller Lists
5. Accessing General Accounting Questions And Answers Free and Paid eBooks
 - General Accounting Questions And Answers Public Domain eBooks
 - General Accounting Questions And Answers eBook Subscription Services
 - General Accounting Questions And Answers Budget-Friendly Options

6. Navigating General Accounting Questions And Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - General Accounting Questions And Answers Compatibility with Devices
 - General Accounting Questions And Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of General Accounting Questions And Answers
 - Highlighting and Note-Taking General Accounting Questions And Answers
 - Interactive Elements General Accounting Questions And Answers
8. Staying Engaged with General Accounting Questions And Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers General Accounting Questions And Answers
9. Balancing eBooks and Physical Books General Accounting Questions And Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection General Accounting Questions And Answers
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine General Accounting Questions And Answers
 - Setting Reading Goals General Accounting Questions And Answers
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of General Accounting Questions And Answers
 - Fact-Checking eBook Content of General Accounting Questions And Answers
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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