

BASIC ACCOUNTING GUIDE QUESTIONS AND ANSWERS (PROBLEMS)

MULTIPLE CHOICE

1. If at the end of the accounting period the liabilities total P18,000, and equity totals P22,000, then what must be the total of the assets?
 - a. P14,000
 - b. P18,000
 - c. P22,000
 - d. **P40,000**

2. Assets total P100,000 and liabilities total P20,000, what is the equity of the business?
 - a. P80
 - b. P800
 - c. P8,000
 - d. **P80,000**

3. If during the accounting period the assets decreased by P10,000, and equity increased by P2,000, then how did liabilities change?
 - a. Increased by P10,000
 - b. Increased by P8,000
 - c. **Decreased by P12,000**
 - d. Decreased by P8,000

4. If during the accounting period the assets increased by P14,000, and equity decreased by P4,000, then how did liabilities change?
 - a. **Increased by P18,000**
 - b. Increased by P4,000
 - c. Decreased by P4,000
 - d. Decreased by P10,000

5. At the end of the accounting period, the business had P4,500 of office supplies on hand. At the beginning of the period, the amount of supplies on hand was P3,000. If the business purchased P13,000 of office supplies during the year, what amount of office supplies were used during year?
 - a. P14,500
 - b. P14,250
 - c. **P19,500**
 - d. P 5,750

Accounting Officer Exam Questions Ca State

Wanda Joyce Yohn



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Information in Regard to Examinations for Degree of Certified Public Accountant California. State Board of Accountancy, 1918 1931 1935 include Directory of Certified Public Accountants Later issued separately *The Certified Public Accountant*, 1927 California State Personnel Board Report to the Governor and Legislature, 1921 *Biennial Report of the California State Civil Service Commission to the Governor* California. Civil Service Commission, 1914

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