

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 increased 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. **P10,500**
 - d. P 5,750

Quiz For Accounting Clerk

Jin-Ying Zhang



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Table of Contents Quiz For Accounting Clerk

1. Understanding the eBook Quiz For Accounting Clerk
 - The Rise of Digital Reading Quiz For Accounting Clerk
 - Advantages of eBooks Over Traditional Books
2. Identifying Quiz For Accounting Clerk
 - 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 Quiz For Accounting Clerk
 - User-Friendly Interface
4. Exploring eBook Recommendations from Quiz For Accounting Clerk
 - Personalized Recommendations

- Quiz For Accounting Clerk User Reviews and Ratings
- Quiz For Accounting Clerk and Bestseller Lists
- 5. Accessing Quiz For Accounting Clerk Free and Paid eBooks
 - Quiz For Accounting Clerk Public Domain eBooks
 - Quiz For Accounting Clerk eBook Subscription Services
 - Quiz For Accounting Clerk Budget-Friendly Options
- 6. Navigating Quiz For Accounting Clerk eBook Formats
 - ePub, PDF, MOBI, and More
 - Quiz For Accounting Clerk Compatibility with Devices
 - Quiz For Accounting Clerk Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Quiz For Accounting Clerk
 - Highlighting and Note-Taking Quiz For Accounting Clerk
 - Interactive Elements Quiz For Accounting Clerk
- 8. Staying Engaged with Quiz For Accounting Clerk
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Quiz For Accounting Clerk
- 9. Balancing eBooks and Physical Books Quiz For Accounting Clerk
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Quiz For Accounting Clerk
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Quiz For Accounting Clerk
 - Setting Reading Goals Quiz For Accounting Clerk
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Quiz For Accounting Clerk
 - Fact-Checking eBook Content of Quiz For Accounting Clerk

- 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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