Accounting Peregrine Exam Question and answers already passed 2023

Relevance - correct answer   The quality of information that indicates the information makes a difference in a decision.

Reliability - correct answer   the quality of information that gives assurance that it is free of error and bias

Comparability - correct answer   Ability to compare the accounting information of different companies because they use the same accounting principles.

Consistency - correct answer   use of the same accounting principles and methods from year to year within a company

Monetary Unit Assumption - correct answer   Only items that be expressed in money are included in the accounting records

Economic Entity Assumption - correct answer   every economic entity can be separately identified and accounted for

Time Period - correct answer   The life of a business is divided into meaningful time periods for financial reporting

Going Concern Assumption - correct answer   Entity will continue to operate long enough to recover the cost of its assets

Revenue Recognition Principle - correct answer   a revenue should be recorded when a resource has been earned

Matching - correct answer   Expenses are matched with related values in the same accounting period

Cost Principle - correct answer   A principle that states that acquired assets and services should be recorded at their actual cost.

Full Disclosure Principle - correct answer   A company reports details behind financial statements that would impact users' decisions.

Materiality Constraint - correct answer   Whether an item was large enough to likely influence the decision of investor or creditor

Cost-Benefit constraint - correct answer   only information with benefits of disclosures greater than the costs of providing it need be disclosed

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