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# 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

# Peregrine Apa Answers To Competency Exam

**Yijin Wang**



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