

Chapter 5

Books of Accounts and Double-entry System

PROBLEM 1: TRUE OR FALSE

1. FALSE
2. FALSE
3. TRUE
4. FALSE – *General ledger*
5. FALSE – *Subsidiary ledger*
6. TRUE
7. TRUE
8. TRUE
9. FALSE – double-entry system
10. FALSE – concept of duality

PROBLEM 2: TRUE OR FALSE

1. TRUE
2. TRUE
3. FALSE – credit
4. FALSE
5. FALSE – ₱6M (10M – 4M)
6. TRUE
7. FALSE – $(100 + 20 - 70) = ₱50$
8. FALSE – debit
9. FALSE – decrease
10. TRUE

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AW Chickering



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