

Basic Accounting MCQs with answers

- 1) ___ is the art of recording, classifying and summarizing in a significant manner, and in terms of money transactions and events which are in part at least, of a financial character and interpreting the results thereof.
- a) Journal Entry
 - b) Ledger
 - c) Accounting**
 - d) None
- 2) Any form of accounting which enables a business to be conducted more efficiently can be regarded as ___ accounting.
- a) Financial
 - b) Management**
 - c) Cost
 - d) None
- 3) Inflation accounting is also called ___
- a) Revaluation
 - b) Replacement**
 - c) None
 - d) All
- 4) A process of accounting that recognizes the impact of transactions on the financial statements in the time periods when revenues and expenses occur instead of when cash is received or disbursed is called ___ basis
- a) Accrual**
 - b) Cash
 - c) None
 - d) a & b
- 5) A process of accounting where revenue and expense recognition would occur when cash is received and disbursed is called ___
- a) Cash**
 - b) Accrual
 - c) None
 - d) a & b
- 6) ___ they are the present obligations arising from past events. It also arises when an asset is created or acquired.
- a) Asset
 - b) Liabilities**
 - c) Equity
 - d) All
- 7) ___ is an increase in economic benefits during the accounting period in the form of inflows or enhancements of assets or a decrease in liabilities, thereby increases equity and net worth.
- a) Income**
 - b) Equity
 - c) Expenses
 - d) None

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MUHAMMAD ZAIN



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