## BASIC ACCOUNTING GUIDE QUESTIONS AND ANSWERS (THEORIES)

#### MULTIPLE CHOICE

- Accounting is a service activity. Its function is to provide
  - Quantitative information.
  - Qualitative information.
  - Quantitative and Qualitative information.
  - d. None of the above.
- The basic purpose of accounting is:
  - To provide the information that the managers of an economic entity need
  - to control its operation.
  - To provide information that the creditors of an economic entity can use in deciding whether to make additional loans to the entity.
  - To measure the periodic income of the economic entity.
  - d. To provide quantitative financial information about a business enterprise that is useful in making rational economic decision
- 3. Which of the following best describes the attributes of a partnership?
  - Limited ability to raise capital; unlimited personal liability of owners.
    - Limited ability to raise capital; limited personal liability of owners.
  - Ability to raise large capital; unlimited personal liability of owners
  - d. Ability to raise a large amount of capital, limited personal liability of owners.
- 4. Which accounting process is the recognition or non –recognition of business activities as accountable events?
  - a. Identifying
  - b. Communicating
  - Recording
  - d. Measuring
- The financial accounting process provides information about economic activities of an enterprise for a specified accounting period that is shorter that the life of the enterprise.
  - a. Time period
  - Going concern
  - Measurement of economic resources and obligations
  - d. Measurement in terms of money.
- During the lifetime of an entity, accountants produce financials statement at arbitrary points in time in accordance with which basic accounting concept?
  - a Objectivity
  - Periodicity
  - Conservatism

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**Suellen Freeman, John Freeman** 

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