

BASIC ACCOUNTING GUIDE QUESTIONS AND ANSWERS (THEORIES)

MULTIPLE CHOICE

1. Accounting is a service activity. Its function is to provide
 - a. Quantitative information.
 - b. Qualitative information.
 - c. Quantitative and Qualitative information.**
 - d. None of the above.

2. The basic purpose of accounting is
 - a. To provide the information that the managers of an economic entity need to control its operation.
 - b. To provide information that the creditors of an economic entity can use in deciding whether to make additional loans to the entity.
 - c. 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?
 - a. Limited ability to raise capital; unlimited personal liability of owners.
 - b. Limited ability to raise capital; limited personal liability of owners.
 - c. 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
 - c. Recording
 - d. Measuring

5. The financial accounting process provides information about economic activities of an enterprise for a specified accounting period that is shorter than the life of the enterprise.
 - a. Time period**
 - b. Going concern
 - c. Measurement of economic resources and obligations
 - d. Measurement in terms of money.

6. During the lifetime of an entity, accountants produce financials statement at arbitrary points in time in accordance with which basic accounting concept?
 - a. Objectivity
 - b. Periodicity**
 - c. Conservatism

Financial Accounting 1 Questions And Answers

Brendan G. Carr



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UNIT II ENTERPRISE PLANNING AND RESOURCING 7 Business Planning 8 Concept of Project and Planning 9 Formulation of Project Report and Project Appraisal 10 Resource Assessment Financial and Non financial 11 Fixed and Working Capital Requirements 12 Fund Flow Statement 13 Accounting Ratios 14 Break Even Analysis 15 Venture Capital Sources and Means of Funds 16 Selection of Technology

UNIT III ENTERPRISE MANAGEMENT 17 Fundamentals of Management 18 Production Management and Quality Control 19 Marketing Management 20 Financial Management and Sources of Business Finance 21 Determination of Cost and Profit 22 Possibilities and Strategies for Growth and Development in Business 23 Entrepreneurial Discipline and Social Responsibility 24 Project Work 25 Examples of Project Work 26 Project Planning 27 Case Study 28 Project Analysis 29 Project Report Sample Project Report I III Value Based Questions VBQ Appendix Mind Maps Board Examination Papers

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Table of Contents Financial Accounting 1 Questions And Answers

1. Understanding the eBook Financial Accounting 1 Questions And Answers
 - The Rise of Digital Reading Financial Accounting 1 Questions And Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Financial Accounting 1 Questions And Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Financial Accounting 1 Questions And Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Financial Accounting 1 Questions And Answers
 - Personalized Recommendations
 - Financial Accounting 1 Questions And Answers User Reviews and Ratings
 - Financial Accounting 1 Questions And Answers and Bestseller Lists
5. Accessing Financial Accounting 1 Questions And Answers Free and Paid eBooks
 - Financial Accounting 1 Questions And Answers Public Domain eBooks
 - Financial Accounting 1 Questions And Answers eBook Subscription Services

- Financial Accounting 1 Questions And Answers Budget-Friendly Options
- 6. Navigating Financial Accounting 1 Questions And Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Financial Accounting 1 Questions And Answers Compatibility with Devices
 - Financial Accounting 1 Questions And Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Financial Accounting 1 Questions And Answers
 - Highlighting and Note-Taking Financial Accounting 1 Questions And Answers
 - Interactive Elements Financial Accounting 1 Questions And Answers
- 8. Staying Engaged with Financial Accounting 1 Questions And Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Financial Accounting 1 Questions And Answers
- 9. Balancing eBooks and Physical Books Financial Accounting 1 Questions And Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Financial Accounting 1 Questions And Answers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Financial Accounting 1 Questions And Answers
 - Setting Reading Goals Financial Accounting 1 Questions And Answers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Financial Accounting 1 Questions And Answers
 - Fact-Checking eBook Content of Financial Accounting 1 Questions And Answers
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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