

BASIC ACCOUNTING GUIDE QUESTIONS AND ANSWERS (PROBLEMS)

MULTIPLE CHOICE

1. If at the end of the accounting period the liabilities total P18,000, and equity totals P22,000, then what must be the total of the assets?
 - a. P14,000
 - b. P18,000
 - c. P22,000
 - d. **P40,000**

2. Assets total P100,000 and liabilities total P20,000, what is the equity of the business?
 - a. P80
 - b. P800
 - c. P8,000
 - d. **P80,000**

3. If during the accounting period the assets decreased by P10,000, and equity increased by P2,000, then how did liabilities change?
 - a. Increased by P10,000
 - b. Increased by P8,000
 - c. **Decreased by P12,000**
 - d. Decreased by P8,000

4. If during the accounting period the assets increased by P14,000, and equity increased by P4,000, then how did liabilities change?
 - a. **Increased by P18,000**
 - b. Increased by P4,000
 - c. Decreased by P4,000
 - d. Decreased by P10,000

5. At the end of the accounting period, the business had P4,500 of office supplies on hand. At the beginning of the period, the amount of supplies on hand was P3,000. If the business purchased P13,000 of office supplies during the year, what amount of office supplies were used during year?
 - a. P14,500
 - b. P14,250
 - c. **P19,500**
 - d. P 5,750

Accounting Clerk Test Questions Answers

Michal Rosen-Zvi



Accounting Clerk Test Questions Answers:

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Table of Contents Accounting Clerk Test Questions Answers

1. Understanding the eBook Accounting Clerk Test Questions Answers
 - The Rise of Digital Reading Accounting Clerk Test Questions Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Clerk Test Questions 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 Accounting Clerk Test Questions Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Clerk Test Questions Answers
 - Personalized Recommendations
 - Accounting Clerk Test Questions Answers User Reviews and Ratings
 - Accounting Clerk Test Questions Answers and Bestseller Lists
5. Accessing Accounting Clerk Test Questions Answers Free and Paid eBooks
 - Accounting Clerk Test Questions Answers Public Domain eBooks
 - Accounting Clerk Test Questions Answers eBook Subscription Services
 - Accounting Clerk Test Questions Answers Budget-Friendly Options

6. Navigating Accounting Clerk Test Questions Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Clerk Test Questions Answers Compatibility with Devices
 - Accounting Clerk Test Questions Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Clerk Test Questions Answers
 - Highlighting and Note-Taking Accounting Clerk Test Questions Answers
 - Interactive Elements Accounting Clerk Test Questions Answers
8. Staying Engaged with Accounting Clerk Test Questions Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Clerk Test Questions Answers
9. Balancing eBooks and Physical Books Accounting Clerk Test Questions Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Clerk Test Questions Answers
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Clerk Test Questions Answers
 - Setting Reading Goals Accounting Clerk Test Questions Answers
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Clerk Test Questions Answers
 - Fact-Checking eBook Content of Accounting Clerk Test Questions 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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