

**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. P18,000
 - b. P10,000
 - 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 P1,000, then how did liabilities change?
 - a. Increased by P10,000
 - b. Increased by P9,000
 - c. **Decreased by P9,000**
 - 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 P10,000**
 - 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 P6,300 of office supplies on hand. At the beginning of the period, the amount of supplies on hand was P9,000. If the business purchased P13,000 of office supplies during the year, what amount of office supplies were used during year?
 - a. P14,300
 - b. P14,200
 - c. **P19,300**
 - d. P 5,700

Accounting 101 Test 1 Questions And Answers

Lauren Gardner



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