

1. The following are the main objectives of the International Accounting Standards Board (IASB):

- (a) To develop high quality accounting standards that are based on the principles of transparency, neutrality, and comparability.
- (b) To develop accounting standards that are based on the principles of transparency, neutrality, and comparability.
- (c) To develop accounting standards that are based on the principles of transparency, neutrality, and comparability.
- (d) To develop accounting standards that are based on the principles of transparency, neutrality, and comparability.

2. The correct answer is (a).

3. The correct answer is (a). The International Accounting Standards Board (IASB) is the main body responsible for developing accounting standards.

4. The correct answer is (a).

5. The correct answer is (a). The International Accounting Standards Board (IASB) is the main body responsible for developing accounting standards.

- (a) To develop high quality accounting standards that are based on the principles of transparency, neutrality, and comparability.
- (b) To develop accounting standards that are based on the principles of transparency, neutrality, and comparability.
- (c) To develop accounting standards that are based on the principles of transparency, neutrality, and comparability.
- (d) To develop accounting standards that are based on the principles of transparency, neutrality, and comparability.

6. The correct answer is (a).

7. The correct answer is (a). The International Accounting Standards Board (IASB) is the main body responsible for developing accounting standards.

8. The correct answer is (a). The International Accounting Standards Board (IASB) is the main body responsible for developing accounting standards.

- (a) To develop high quality accounting standards that are based on the principles of transparency, neutrality, and comparability.



# 3rd Edition Test Bank

**Andrew D. Szilagyi**



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