

**BASIC ACCOUNTING GUIDE QUESTIONS AND ANSWERS  
(PROBLEMS)**

**MULTIPLE CHOICE**

1. If at the end of the accounting period the liabilities total ₱18,000, and equity totals ₱32,000, then what must be the total of the assets?
  - a. ₱14,000
  - b. ₱18,000
  - c. ₱32,000
  - d. **₱50,000**
  
2. Assets total ₱100,000 and liabilities total ₱20,000. What is the equity of the business?
  - a. ₱80
  - b. ₱800
  - c. ₱8,000
  - d. **₱80,000**
  
3. If during the accounting period the assets decreased by ₱10,000, and equity increased by ₱2,000, then how did liabilities change?
  - a. Increased by ₱12,000
  - b. Increased by ₱8,000
  - c. **Decreased by ₱12,000**
  - d. Decreased by ₱8,000
  
4. If during the accounting period the assets increased by ₱14,000, and equity increased by ₱4,000, then how did liabilities change?
  - a. **Increased by ₱10,000**
  - b. Increased by ₱4,000
  - c. Decreased by ₱4,000
  - d. Decreased by ₱10,000
  
5. At the end of the accounting period, the business had ₱4,500 of office supplies on hand. At the beginning of the period, the amount of supplies on hand was ₱3,000. If the business purchased ₱12,000 of office supplies during the year, what amount of office supplies were used during year?
  - a. ₱16,500
  - b. ₱14,250
  - c. **₱10,500**
  - d. ₱ 9,750

# Basic Accounting Questions Answers

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Khanuja.**

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## **Table of Contents Basic Accounting Questions Answers**

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

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