

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

MULTIPLE CHOICE

1. If at the end of the accounting period the liabilities total ₱ 8,000, and equity totals ₱22,000, then what must be the total of the assets?
 - a. ₱14,000
 - b. ₱18,000
 - c. ₱30,000
 - d. **₱30,000**

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 ₱1,000, then how did liabilities change?
 - a. increased by ₱10,000
 - b. increased by ₱9,000
 - c. **decreased by ₱9,000**
 - 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. **decreased 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 ₱6,300 of office supplies on hand. At the beginning of the period, the amount of supplies on hand was ₱9,000. If the business purchased ₱13,000 of office supplies during the year, what amount of office supplies were used during year?
 - a. ₱14,300
 - b. ₱14,200
 - c. **₱9,300**
 - d. ₱ 9,750

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R Sandford



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