

BASIC ACCOUNTING: GUIDE QUESTIONS AND ANSWERS (PROBLEMS)

MULTIPLE CHOICE

1. At the end of the accounting period the business had P12,000, and equity totalled P20,000. When net profit for the period of the year?

- (a) P14,000
- (b) P16,000
- (c) P18,000
- (d) **P20,000**

2. Assets totalled P120,000 and liabilities totalled P90,000, what is the equity of the business?

- (a) P30,000
- (b) P40,000
- (c) P50,000
- (d) **P60,000**

3. At the end of the accounting period the assets increased by P10,000, and equity increased by P10,000, then how did liabilities change?

- (a) Increased by P10,000
- (b) Increased by P10,000
- (c) **Decreased by P10,000**
- (d) Decreased by P10,000

4. At the end of the accounting period the assets increased by P10,000, and equity decreased by P10,000, then how did liabilities change?

- (a) **Decreased by P10,000**
- (b) Increased by P10,000
- (c) Decreased by P10,000
- (d) Decreased by P10,000

5. At the end of the accounting period, the business had P10,000 of office supplies remaining. At the beginning of the period, the amount of supplies in the business P1000, if the business purchased P12,000 of office supplies during the year, what amount of office supplies were used during the year?

- (a) P14,000
- (b) P14,200
- (c) **P14,400**
- (d) P15,200

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