



UNIVERSITY OF CALOOCAN CITY
BACHELOR OF SCIENCE IN ACCOUNTANCY
MOCK BOARD EXAMINATION 2021



REGULATORY FRAMEWORK FOR BUSINESS TRANSACTION

1. Which of the following is not correct?
 - A. If a person obliged to do something fails to do it, the same shall be executed at his cost
 - B. In reciprocal obligations, from the moment one of the parties fulfills his obligation, delay by the other begins
 - C. When the obligation consists in not doing, and the obligor does what has been forbidden him, it shall be undone at his expense
 - D. The obligation to give includes that of delivering all its accessions and accessories even though they may not have been mentioned
2. A promises to hear mass for 12 consecutive Sundays in order to receive P10,000 from B. A's obligation is:
 - A. Civil
 - B. Essential
 - C. Moral
 - D. Natural
3. In which of the following obligations is specific performance not available
 - A. Obligation to do
 - B. Obligation to give a generic thing
 - C. Obligation to give a specific thing
 - D. Obligation to give support
4. When the debtor abandons and assigns all his properties in favor of his creditors for the latter to sell and satisfy their credits, this is:
 - A. Application of payment
 - B. Dacio en pago
 - C. Expromission
 - D. Payment by cession
5. Statement A - Merger which takes place in the person of the principal debtor or creditor benefits the guarantors
Statement B - Confusion which takes place in the person of the guarantors does not extinguish the obligation

	A.	B.	C.	D.
Statement 1	True	True	False	False
Statement 2	True	False	True	False
6. On July 25, 2021, A obliged himself to give to B his agricultural land if B will pass the October 2021 CPA Board Examination. On July 26, 2021, B orally sold the agricultural land to C and it is agreed that C will pay when B effects the delivery. On October 2, 2021, one day before the first day of the CPA Board Examination, A put poison on B's food requiring B's hospitalization resulting to B's failure to take the October 2021 CPA Board Examination. As a result, which of the following is correct?
 - A. The sale to C is void because B did not fulfill the condition
 - B. B is entitled to the agricultural land hence, the sale to C is valid
 - C. C can demand the delivery of the agricultural land because the sale made by B is valid
 - D. The sale to C is enforceable because A voluntarily prevented B from fulfilling the condition
7. A, B and C are solidary debtors sharing at 2:3:5 respectively, of creditors W and Y sharing at 1:2, respectively. The obligation amounts to Php 30,000 due on July 30, 2021. If on July 30, 2021 A paid Php 30,000 to W, which of the following is correct?
 - A. A can recover from B and C the share which corresponds to each, with interest
 - B. A can recover from B and C the share which corresponds to each, without interest

Mock Cpa Board Exam

DJ Losen



Mock Cpa Board Exam:

Wiley CPA Exam Review 2010, Regulation Patrick R. Delaney,O. Ray Whittington,2009-12 Everything Today s CPA Candidates Need to Pass the CPA Exam Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions and more than 90 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Complete sample exam in regulation The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 90 simulations Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPA Exam Review 2010 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work

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taking in the good proposes a new therapy approach with effective positive neuroplasticity strategy as important ingredients it is to be expected that a combined intervention program based on this theory and principles of bibliotherapy would be dexterous enough to address depression in all its heterogeneous nature

The book delves into Mock Cpa Board Exam. Mock Cpa Board Exam is a vital topic that must be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Mock Cpa Board Exam, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:

- Chapter 1: Introduction to Mock Cpa Board Exam
- Chapter 2: Essential Elements of Mock Cpa Board Exam
- Chapter 3: Mock Cpa Board Exam in Everyday Life
- Chapter 4: Mock Cpa Board Exam in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, the author will provide an overview of Mock Cpa Board Exam. The first chapter will explore what Mock Cpa Board Exam is, why Mock Cpa Board Exam is vital, and how to effectively learn about Mock Cpa Board Exam.
3. In chapter 2, this book will delve into the foundational concepts of Mock Cpa Board Exam. The second chapter will elucidate the essential principles that must be understood to grasp Mock Cpa Board Exam in its entirety.
4. In chapter 3, the author will examine the practical applications of Mock Cpa Board Exam in daily life. This chapter will showcase real-world examples of how Mock Cpa Board Exam can be effectively utilized in everyday scenarios.
5. In chapter 4, the author will scrutinize the relevance of Mock Cpa Board Exam in specific contexts. This chapter will explore how Mock Cpa Board Exam is applied in specialized fields, such as education, business, and technology.
6. In chapter 5, the author will draw a conclusion about Mock Cpa Board Exam. The final chapter will summarize the key points that have been discussed throughout the book.

The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Mock Cpa Board Exam.

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