



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



REGULATORY FRAMEWORK FOR BUSINESS TRANSACTION

- Which of the following is not correct?
 - if a person obliged to do something fails to do it, the same shall be executed at his cost
 - In reciprocal obligations, from the moment one of the parties fulfills his obligation, delay by the other begins
 - When the obligation consists in not doing, and the obligor does what has been forbidden him, it shall be undone at his expense
 - The obligation to give includes that of delivering all its accessions and accessories even though they may not have been mentioned
- A promises to hear mass for 12 consecutive Sundays in order to receive P10,000 from B. A's obligation is:
 - Civil
 - Essential
 - Moral
 - Natural
- In which of the following obligations is specific performance not available
 - Obligation to do
 - Obligation to give a generic thing
 - Obligation to give a specific thing
 - Obligation to give support
- 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:
 - Application of payment
 - Dacio en pago
 - Expromission
 - Payment by cession
- 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
- 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?
 - The sale to C is void because B did not fulfill the condition
 - B is entitled to the agricultural land hence, the sale to C is valid
 - C can demand the delivery of the agricultural land because the sale made by B is valid
 - The sale to C is enforceable because A voluntarily prevented B from fulfilling the condition
- 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 can recover from B and C the share which corresponds to each, with interest
 - A can recover from B and C the share which corresponds to each, without interest

Mock Cpa Board Exam

Oswaal Editorial Board



Mock Cpa Board Exam:

This book delves into Mock Cpa Board Exam. Mock Cpa Board Exam is an essential topic that needs to 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. The 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, this book will provide an overview of Mock Cpa Board Exam. This 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 need to be understood to grasp Mock Cpa Board Exam in its entirety.
4. In chapter 3, this book 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, this book will draw a conclusion about Mock Cpa Board Exam. This chapter will summarize the key points that have been discussed throughout the book.

This 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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