

<b>NAME:</b>		<b>Date:</b>
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## INTERMEDIATE ACCOUNTING 2

### FIRST GRADING EXAMINATION

- The accounting standards used in the Philippines are adapted from the standards issued by the
  - Federal Accounting Standards Board (FASB).
  - International Accounting Standards Board (IASB).
  - Philippine Institute of Certified Public Accountants (PICPA).
  - Democratic People's Republic of Korea Accounting Standards Committee (DPKRASC).
- The PFRSs consist of all of the following except
  - PFRSs.
  - PASs.
  - Interpretations.
  - Conceptual Framework.
- The issuance of financial reporting standards in the Philippines is the responsibility of the
  - PICPA
  - FRSC
  - AASC
  - CPE Council
- On November 1, 20x1, a company purchased a new machine that it does not have to pay for until November 1, 20x3. The total payment on November 1, 20x3, will include both principal and interest. Assuming interest at a 10% rate, the cost of the machine would be the total payment multiplied by what time value of money concept?
  - PV of annuity of P1.
  - PV of P1.
  - FV of annuity of P1.
  - FV of P1.
- Interest payment dates of a bond issue are March 1 and September 1, 20x1. The bond was issued on June 1, 20x1. Interest expense for the year ended December 31, 20x1 would be for:
  - four (4) months
  - six (6) months
  - seven (7) months
  - ten (10) months
- When a note payable is issued for property, goods, or services, the note is initially measured at
  - the fair value of the property, goods, or services.
  - the fair value of the note.
  - using an imputed interest rate to discount all future payments on the note.
  - choice (a) except when this is not determinable, in which case, whichever is the more clearly determinable between (b) and (c).
- When a note payable is exchanged for property, goods, or services, the stated interest rate is presumed to be fair unless
  - no interest rate is stated.
  - the stated interest rate is unreasonable.

# June 2014 Accounting Grade 1 exam Answer

**David Page, Chris Doyle**



**June 2014 Accounting Grade1exam Answer:**

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Doyle,2000      Accounting Questions & Answers 10 Kenneth Checkley,2003      Accounting Kenneth Checkley,2003  
**Accounting the Easy Way** Kenneth Checkley,1999

The Top Books of the Year June 2014 Accounting Grade1exam Answer The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels captivating the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the captivating narratives that have enthralled audiences this year. June 2014 Accounting Grade1exam Answer : Colleen Hoover's "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and thrilling novel that will keep you speculating until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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