

## BASIC ACCOUNTING GUIDE QUESTIONS AND ANSWERS (THEORIES)

### MULTIPLE CHOICE

1. Accounting is a service activity. Its function is to provide
  - a. Quantitative information.
  - b. Qualitative information.
  - c. Quantitative and Qualitative information.**
  - d. None of the above.
  
2. The basic purpose of accounting is
  - a. To provide the information that the managers of an economic entity need to control its operation.
  - b. To provide information that the creditors of an economic entity can use in deciding whether to make additional loans to the entity.
  - c. To measure the periodic income of the economic entity
  - d. To provide quantitative financial information about a business enterprise that is useful in making rational economic decision**
  
3. Which of the following best describes the attributes of a partnership?
  - a. Limited ability to raise capital; unlimited personal liability of owners.
  - b. Limited ability to raise capital; limited personal liability of owners.
  - c. Ability to raise large capital; unlimited personal liability of owners**
  - d. Ability to raise a large amount of capital; limited personal liability of owners.
  
4. Which accounting process is the recognition or non –recognition of business activities as accountable events?
  - a. Identifying**
  - b. Communicating
  - c. Recording
  - d. Measuring
  
5. The financial accounting process provides information about economic activities of an enterprise for a specified accounting period that is shorter than the life of the enterprise.
  - a. Time period**
  - b. Going concern
  - c. Measurement of economic resources and obligations
  - d. Measurement in terms of money.
  
6. During the lifetime of an entity, accountants produce financials statement at arbitrary points in time in accordance with which basic accounting concept?
  - a. Objectivity
  - b. Periodicity**
  - c. Conservatism

# General Accounting Questions And Answers

**United States. Congress. Senate.  
Committee on Commerce, Science,  
and Transportation**

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