



METRO MANILA COLLEGE

COLLEGE OF BUSINESS AND ACCOUNTANCY

Name:	Date:
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INTERMEDIATE ACCOUNTING II: FINAL EXAMINATION

- Contingent liability will or will not be recognized as a provision (liability) depending on?
 - The degree of uncertainty
 - The outcome of future event
 - Whether they are probable and estimable
 - The present condition suggesting a liability
- Contingent liability will or will not become actual liabilities depending on
 - The outcome of future event
 - The degree of uncertainty
 - The present condition suggesting a liability
 - Whether they are probable and estimable
- Which of the following is the most likely candidate for a contingent liability that can be accrued?
 - Potential liability on a product still in the planning stage (no items have been sold)
 - Potential liability for a lawsuit in which the firm is a defendant
 - Property tax payable
 - Warranty liability
- Which of the following is NOT a relevant consideration when evaluating whether to derecognize a financial liability?
 - Whether the obligation has expired
 - Whether the obligation has been canceled
 - Whether the obligation has been discharged
 - Whether sustainability all the risks and rewards of the obligation have been transferred
- How do you call a taxable temporary difference?
 - Deferred tax liability
 - Deferred tax asset
 - Current tax liability
 - Current tax asset
- The deferred tax expense is the
 - Increase in balance of deferred tax asset minus the increase in balance of deferred tax liability
 - Increase in balance of deferred tax liability minus increase in balance of deferred tax asset
 - Increase in balance of deferred tax asset plus the increase in balance of deferred tax liability
 - Decrease in balance of deferred tax asset minus the increase in balance of deferred tax liability

Intermediate Accounting Final Exam Study Guide

Didier Musso



Intermediate Accounting Final Exam Study Guide:

Unveiling the Magic of Words: A Review of "**Intermediate Accounting Final Exam Study Guide**"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their capability to kindle emotions, provoke contemplation, and ignite transformative change is really awe-inspiring. Enter the realm of "**Intermediate Accounting Final Exam Study Guide**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve in to the book is central themes, examine its distinctive writing style, and assess its profound impact on the souls of its readers.

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