

Chapter 2

CONCEPTUAL FRAMEWORK FOR FINANCIAL REPORTING

MULTIPLE CHOICE QUESTIONS

This section consists of ten (10) multiple-choice questions. Choose the most suitable answer.

1. A business is formed with an expectation it will be successful and ongoing in the future. This is in accordance with _____.
A. historical cost
B. materiality
☒ C. going concern
D. business entity
2. A business and its owner were a different entity in _____ concept.
A. going concern
B. historical cost
C. consistency
☒ D. business entity
3. Account clerk of Azmi Catering decided to record the amount spent on petrol for business purposes on the Encik Azmi personal van as an expense. Which of the accounting concepts has been applied?
A. Comparability concept ✗
B. Historical concept ✗
C. Going concern concept ✗
☒ D. Business entity concept
4. A financial statement should be prepared without bias in order to _____.
☒ A. provide faithful representation
B. free from error
C. be complete
D. be understand
5. _____ information means that it can influence any action taken in a specific condition.
A. Historical
☒ B. Relevance
C. Honest
D. Fair

South Western Accounting Workbook Answers For Chapter 7

Thomas Griffiths



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