

**BASIC ACCOUNTING GUIDE QUESTIONS AND ANSWERS  
(PROBLEMS)**

**MULTIPLE CHOICE**

1. If at the end of the accounting period the liabilities total ₱ 8,000, and equity totals ₱22,000, then what must be the total of the assets?
  - a. ₱14,000
  - b. ₱18,000
  - c. ₱30,000
  - d. **₱30,000**
  
2. Assets total ₱100,000 and liabilities total ₱20,000, what is the equity of the business?
  - a. ₱80
  - b. ₱800
  - c. ₱8,000
  - d. **₱80,000**
  
3. If during the accounting period the assets decreased by ₱10,000, and equity increased by ₱1,000, then how did liabilities change?
  - a. Increased by ₱10,000
  - b. Increased by ₱9,000
  - c. **Decreased by ₱9,000**
  - d. Decreased by ₱8,000
  
4. If during the accounting period the assets increased by ₱14,000, and equity increased by ₱4,000, then how did liabilities change?
  - a. **Increased by ₱10,000**
  - b. Increased by ₱4,000
  - c. Decreased by ₱4,000
  - d. Decreased by ₱10,000
  
5. At the end of the accounting period, the business had ₱6,300 of office supplies on hand. At the beginning of the period, the amount of supplies on hand was ₱9,000. If the business purchased ₱13,000 of office supplies during the year, what amount of office supplies were used during year?
  - a. ₱14,300
  - b. ₱14,200
  - c. **₱9,300**
  - d. ₱ 9,750

# Accounting Officer Exam Questions Ca State

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