



NAME: \_\_\_\_\_ SUBJECT: FUNDAMENTALS OF ACCTG DATE: NOV 10, 22  
COURSE/YEAR: SHS (GRADE 11) ABM SCHEDULE: 4:30-5:30 PM SCORE: \_\_\_\_\_

### FIRST QUARTER EXAMINATION

#### TEST I. DEFINITION OF TERMS: (2POINTS EACH)

- |                   |                          |
|-------------------|--------------------------|
| 1. ACCOUNTING     | 5. COOPERATIVE           |
| 2. PROPRIETORSHIP | 6. STOCK CORPORATION     |
| 3. PARTNERSHIP    | 7. NON-STOCK CORPORATION |
| 4. CORPORATION    |                          |

#### TEST II. ENUMERATION

1. WHAT ARE THE 5 AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA) DEFINITIONS OF ACCOUNTING?
2. WHAT ARE THE 5 BASIC FEATURES OF ACCOUNTING?
3. WHAT ARE THE 11 BRANCHES OF ACCOUNTING?
4. WHAT ARE THE 2 CLASSES/USERS OF ACCOUNTING INFORMATIONS AND GIVE EXAMPLES OF EACH USER?
5. WHAT ARE THE 4 FORMS OF BUSINESS ORGANIZATIONS?
6. GIVE THREE (3) ADVANTAGES AND DISADVANTAGES OF SOLE PROPRIETORSHIP.
7. GIVE THREE (3) ADVANTAGES AND DISADVANTAGES OF PARTNERSHIP.
8. GIVE THREE (3) ADVANTAGES AND DISADVANTAGES OF A CORPORATION.
9. GIVE THREE (3) ADVANTAGES AND DISADVANTAGES OF A COOPERATIVE.

#### TEST III. ESSAY

1. NARRATE THE HISTORY/ORIGIN OF ACCOUNTING. (5POINTS)
2. EXPLAIN WHY ACCOUNTING IS KNOWN AS THE "LANGUAGE OF BUSINESS". (5POINTS)
3. EXPLAIN WHAT ACCOUNTING CAN PROVIDE TO THE BUSINESS. (5POINTS)
4. DISCUSS/EXPLAIN ATLEAST 5 BRANCHES OF ACCOUNTING. (12POINTS)
5. WHICH OF THE BRANCHES OF ACCOUNTING DO YOU WANT TO ENGAGE INTO? (5POINTS)
6. AS A STUDENT, ARE YOU ONE OF THE USERS OF ACCOUNTING INFORMATION? (5POINTS)

# Electronic Auditor F Wnauto Acctg Ver 70 1st Yr

**Jiyuan Zhang**



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