



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)

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1. Understanding the eBook Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr
 - The Rise of Digital Reading Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr
 - Advantages of eBooks Over Traditional Books
2. Identifying Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr
 - User-Friendly Interface
4. Exploring eBook Recommendations from Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr
 - Personalized Recommendations
 - Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr User Reviews and Ratings
 - Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr and Bestseller Lists

5. Accessing Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr Free and Paid eBooks
 - Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr Public Domain eBooks
 - Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr eBook Subscription Services
 - Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr Budget-Friendly Options
6. Navigating Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr eBook Formats
 - ePub, PDF, MOBI, and More
 - Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr Compatibility with Devices
 - Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr
 - Highlighting and Note-Taking Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr
 - Interactive Elements Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr
8. Staying Engaged with Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr
9. Balancing eBooks and Physical Books Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr
 - Setting Reading Goals Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr
 - Fact-Checking eBook Content of Ppkg Pd Td Win 31 95auto Acctg 70 1 Yr
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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