



d. Budgeting

16. It is an accounting standard made by International Accounting Standard Board (IASB) to provide a common global language for business affairs. What does 'it' refer to?
- a. GAAP
 - b. IFRS
 - c. US-GAAP
 - d. XBRL
17. What is **not ethical** behavior for accounting?
- a. Accountant who live a life of integrity, always obey rules
 - b. Be professional behavior
 - c. Applicants who did not do well in their interview always pay some amount of money to some officers who use employment process for making money
 - d. Accountants who are not allow bias, conflict of interest of other to override professional or business judgment.
18. Which one is not an example of advanced information systems?
- a. Enterprise resource planning (ERP)
 - b. Just-in-time (JIT)
 - c. ABC analysis
 - d. Lean production

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Xiang Xie



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