

GT Accounting Basics

Test Questions

1. A journal entry is necessary to move expense from project A to project B. Which project should be debited?
 - a. Project B
 - b. Project A
 - c. Both
 - d. Neither
2. A Departmental Sales Journal entry must be made to post Revenue to Project A and Expense to project B. What should be debited and credited?
 - a. Project A should be debited, Project B credited
 - b. Project A should be credited, Project B debited
 - c. Project A should be credited, Project B should decrease the budget
 - d. Project B should be debited, Project A should increase the budget
3. What is the formula for a balanced fund?
 - a. Liabilities + (expense-revenue)-Fund Balance = Assets
 - b. Revenue – Expense = Assets – Liabilities
 - c. Liabilities + PY Fund Balance + (Revenue – Expense) = Assets
 - d. Assets = Liabilities
4. What is the largest fund at Georgia Tech?
 - a. GTRI
 - b. DLPE
 - c. Agency
 - d. Resident Instruction
5. When would I need to establish an agency fund?
 - a. When I am acting as an agent for a group, but do not own resources.
 - b. When I am paying bills that are unrelated to sponsored projects.
 - c. When I plan on accumulating funds for use in future fiscal years.
 - d. When I deposit funds at the Bursar's Office for DSS.
6. Who establishes Agency Funds?
 - a. Procurement
 - b. Accounts Payable
 - c. Budget Office
 - d. Accounting Services
7. Who establishes state projects?
 - a. Procurement
 - b. Accounts Payable
 - c. Budget Office
 - d. Accounting Services

Accounting Practice Test Questions Answers

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questions and explanations Irvin N. Gleim, William A. Hillison, 2005 Basic Accounting Concepts, Principles and Procedures Gregory Mostyn, 2007 Volume 1 is the first of two self study volumes that provide a complete introduction to financial accounting concepts principles and procedures The book includes a disk that contains detailed problem solutions unlimited accounting working papers for problems and a review of essential math for accounting Content is presented in a step by step manner using research based instructional design including cumulative tests with solutions and reinforcement guidance based on test results Text is fully illustrated Volume 1 focuses on basic concepts including transaction analysis the accounting process and the basics of a traditional accounting system Full coverage of proprietorships and corporations To view table of contents index and for further details for volume 1 visit www.worthyjames.com **Uniform Certified Public Accountant Examinations** American Institute of Certified Public Accountants. Board of Examiners, 1978 **New Accountant**, 1991 Business Journal, 1898 **Management Accounting** Don R. Hansen, Maryanne M. Mowen, 2000

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