

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

Irvin N. Gleim, William A. Hillison

Accounting Practice Test Questions Answers:

Unveiling the Power of Verbal Beauty: An Psychological Sojourn through **Accounting Practice Test Questions Answers**

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Table of Contents Accounting Practice Test Questions Answers

1. Understanding the eBook Accounting Practice Test Questions Answers
 - The Rise of Digital Reading Accounting Practice Test Questions Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Practice Test Questions Answers
 - 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 Accounting Practice Test Questions Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Practice Test Questions Answers
 - Personalized Recommendations

- Accounting Practice Test Questions Answers User Reviews and Ratings
- Accounting Practice Test Questions Answers and Bestseller Lists

5. Accessing Accounting Practice Test Questions Answers Free and Paid eBooks

- Accounting Practice Test Questions Answers Public Domain eBooks
- Accounting Practice Test Questions Answers eBook Subscription Services
- Accounting Practice Test Questions Answers Budget-Friendly Options

6. Navigating Accounting Practice Test Questions Answers eBook Formats

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- Accounting Practice Test Questions Answers Compatibility with Devices
- Accounting Practice Test Questions Answers Enhanced eBook Features

7. Enhancing Your Reading Experience

- Adjustable Fonts and Text Sizes of Accounting Practice Test Questions Answers
- Highlighting and Note-Taking Accounting Practice Test Questions Answers
- Interactive Elements Accounting Practice Test Questions Answers

8. Staying Engaged with Accounting Practice Test Questions Answers

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Accounting Practice Test Questions Answers

9. Balancing eBooks and Physical Books Accounting Practice Test Questions Answers

- Benefits of a Digital Library
- Creating a Diverse Reading Collection Accounting Practice Test Questions Answers

10. Overcoming Reading Challenges

- Dealing with Digital Eye Strain
- Minimizing Distractions
- Managing Screen Time

11. Cultivating a Reading Routine Accounting Practice Test Questions Answers

- Setting Reading Goals Accounting Practice Test Questions Answers
- Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Accounting Practice Test Questions Answers

- Fact-Checking eBook Content of Accounting Practice Test Questions Answers

- 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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