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FINACC-1
Subject:
PRELIM EXAMINATION
Periodic:
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TEST 1 - MULTIPLE CHOICE: Select the correct answer. Write your answer on the space provided before the number.

1. It helps us appreciate and understand the financial reports of any business.
 - a. Accounting
 - b. Bookkeeping
 - c. Marketing
 - d. Journal Entry
2. It is the art of recording, classifying, summarizing in a significant manner and in terms of money, transactions and events, which are in part, at least, of financial character and interpreting the results thereof.
 - a. Accounting
 - b. Bookkeeping
 - c. Marketing
 - d. Journal Entry
3. AICPA stands for _____.
 - a. Australian Institute of Certified Public Accountants
 - b. American Institute of Certified Public Accountants
 - c. American Institute of Certified Public Accountancy
 - d. Australian Institute of Certified Public Accountancy
4. It is a phase of accounting which is technically called bookkeeping.
 - a. Summarizing
 - b. Classifying
 - c. Recording
 - d. Interpreting
5. It is a professional service rendered by a Certified Public Accountant and his employees to the public for a fee.
 - a. Government Accounting
 - b. Public Accounting
 - c. Private Accounting
 - d. Social Accounting
6. _____ are accounting rules, procedures, practices and standards which served as guide in the preparation and presentation of financial statements.
 - a. AICPA
 - b. GAAP
 - c. PICPA
 - d. COA
7. It has to do with collecting, determining and controlling costs.
 - a. Cost Accounting
 - b. Budgeting
 - c. General Accounting
 - d. Internal auditing
8. This field of accounting is concerned with the transactions and special problems of multinational business organizations in their dealings in the international trade.
 - a. Social Accounting
 - b. General Accounting
 - c. Private Accounting
 - d. International Accounting
9. This includes preparation and filing of income tax returns.
 - a. Auditing
 - b. Bookkeeping
 - c. Tax Services
 - d. Management Advisory Services
10. This provides management with a plan for future operations.
 - a. Cost Accounting
 - b. Budgeting
 - c. Bookkeeping
 - d. Internal Auditing
11. This type of business is owned by one person.
 - a. Single or Sole Proprietorship
 - b. Partnership
 - c. Corporation
 - d. Cooperative
12. This is a business organization with two or more owners.

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**International Monetary Fund.
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Kingdom of the Netherlands-Netherlands: Financial Sector Assessment Program: International Monetary Fund. Monetary and Capital Markets Department, 2017-04-13 This Technical Note discusses the findings and recommendations in the Financial Sector Assessment Program for the Netherlands on the insurance and pension sectors. The governance, accountability and internal processes of the supervisors operating under a well functioning twin peaks model are robust. With two tier boards that include independent members and an internal audit department the governance structure of both supervisors is vigorous. Detailed documentation supports the internal processes. Discussions are underway to determine a new structure for the pension system which may include shifting risks to the participants. *Labour Market Reforms in Portugal 2011-15 A Preliminary Assessment* OECD, 2017-02-21 This report evaluates the comprehensive labour market reforms undertaken in Portugal in 2011-15. It reviews reforms in employment protection legislation, unemployment benefits activation, collective bargaining, minimum wages and working time and assesses the available evidence on their impact.

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House of Commons,1879 **Official Proceedings of the ... Annual Convention - American Society for Municipal Improvements** ,1900 List of members in each vol except vol for 1924 **The CPA Examination: Suggested solutions** John William Anderson,Robert Ward Lentilhon,1978 Commercial and Financial Chronicle Bankers Gazette, Commercial Times, Railway Monitor and Insurance Journal ,1876 *Intermediate Accounting* A. N. Mosich,1984 AERA ,1929 Commercial and Financial Chronicle and Hunt's Merchant's Magazine ,1871 **The Commercial & Financial Chronicle** ... ,1891 The U.S. Copper Mining Industry T. T. Tomimatsu,1980 **Proceedings of the Republican National Convention Held at Cincinnati, Ohio, June 14, 15, and 16, 1876** M. A. Clancy,1876 Glasgow University Calendar for the Year ... University of Glasgow,1872 **Principles of Accounting** Harry Anson Finney,1923 Century Edition of The American Digest ,1901 The College Board Review ,1960 **Draft Programme and Budget, and Other Financial Questions** International Labour Office,International Labour Organization,1997 **Accountancy** ,1994 **The Commercial & Financial Chronicle** ,1916

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