



FINACC 1
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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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Table of Contents Accounting Prelim Exam 2014 District South Gauteng

1. Understanding the eBook Accounting Prelim Exam 2014 District South Gauteng
 - The Rise of Digital Reading Accounting Prelim Exam 2014 District South Gauteng
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Prelim Exam 2014 District South Gauteng
 - 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 Prelim Exam 2014 District South Gauteng
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Prelim Exam 2014 District South Gauteng

- Personalized Recommendations
- Accounting Prelim Exam 2014 District South Gauteng User Reviews and Ratings
- Accounting Prelim Exam 2014 District South Gauteng and Bestseller Lists
- 5. Accessing Accounting Prelim Exam 2014 District South Gauteng Free and Paid eBooks
 - Accounting Prelim Exam 2014 District South Gauteng Public Domain eBooks
 - Accounting Prelim Exam 2014 District South Gauteng eBook Subscription Services
 - Accounting Prelim Exam 2014 District South Gauteng Budget-Friendly Options
- 6. Navigating Accounting Prelim Exam 2014 District South Gauteng eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Prelim Exam 2014 District South Gauteng Compatibility with Devices
 - Accounting Prelim Exam 2014 District South Gauteng Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Prelim Exam 2014 District South Gauteng
 - Highlighting and Note-Taking Accounting Prelim Exam 2014 District South Gauteng
 - Interactive Elements Accounting Prelim Exam 2014 District South Gauteng
- 8. Staying Engaged with Accounting Prelim Exam 2014 District South Gauteng
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Prelim Exam 2014 District South Gauteng
- 9. Balancing eBooks and Physical Books Accounting Prelim Exam 2014 District South Gauteng
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Prelim Exam 2014 District South Gauteng
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Prelim Exam 2014 District South Gauteng
 - Setting Reading Goals Accounting Prelim Exam 2014 District South Gauteng
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Prelim Exam 2014 District South Gauteng

- Fact-Checking eBook Content of Accounting Prelim Exam 2014 District South Gauteng
- 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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