



FINACC 1  
Subject  
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Periodic  
**S.Y 2019 - 2020**  
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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.

# Accounting Prelim Exam 2014 District South Gauteng

**J Elliott**



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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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