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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

University of Glasgow

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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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Table of Contents Accounting Prelim Exam 2014

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

- Personalized Recommendations
- Accounting Prelim Exam 2014 User Reviews and Ratings
- Accounting Prelim Exam 2014 and Bestseller Lists

5. Accessing Accounting Prelim Exam 2014 Free and Paid eBooks

- Accounting Prelim Exam 2014 Public Domain eBooks
- Accounting Prelim Exam 2014 eBook Subscription Services
- Accounting Prelim Exam 2014 Budget-Friendly Options

6. Navigating Accounting Prelim Exam 2014 eBook Formats

- ePub, PDF, MOBI, and More
- Accounting Prelim Exam 2014 Compatibility with Devices
- Accounting Prelim Exam 2014 Enhanced eBook Features

7. Enhancing Your Reading Experience

- Adjustable Fonts and Text Sizes of Accounting Prelim Exam 2014
- Highlighting and Note-Taking Accounting Prelim Exam 2014
- Interactive Elements Accounting Prelim Exam 2014

8. Staying Engaged with Accounting Prelim Exam 2014

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Accounting Prelim Exam 2014

9. Balancing eBooks and Physical Books Accounting Prelim Exam 2014

- Benefits of a Digital Library
- Creating a Diverse Reading Collection Accounting Prelim Exam 2014

10. Overcoming Reading Challenges

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

11. Cultivating a Reading Routine Accounting Prelim Exam 2014

- Setting Reading Goals Accounting Prelim Exam 2014
- Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Accounting Prelim Exam 2014

- Fact-Checking eBook Content of Accounting Prelim Exam 2014
- 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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