GT Accounting Basics Test Questions

- 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
- 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
 - 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 and agency fund?
 - 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
 - Budget Office
 - d. Accounting Services
- 7. Who establishes state projects?
 - a. Procurement
 - b. Accounts Payable
 - c. Budget Office
 - d. Accounting Services

Accounting Practice Test With Answers

Arshad Iqbal

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Costs and Revenues Ouestions Chapter 16 Direct Cost Variances and Management Control Ouestions Chapter 17 Financial Ratios Analysis Questions Chapter 18 Flexible Budget and Management Control Questions Chapter 19 Flexible Budget Overhead Cost Variance Questions Chapter 20 Fundamentals of Accounting Questions Chapter 21 Inventory Management Just in Time and Costing Methods Questions Chapter 22 Job Costing Questions Chapter 23 Management Accounting in Organization Questions Chapter 24 Management Control Systems and Multinational Considerations Questions Chapter 25 Master Budget and Responsibility Accounting Questions Chapter 26 Overhead Cost Variances and Management Control Questions Chapter 27 Performance Measurement Compensation and Multinational Considerations Questions Chapter 28 Process Costing Questions Chapter 29 Spoilage Rework and Scrap Questions The Accounting Concepts Quiz Questions PDF e Book Chapter 1 interview questions and answers on Conversion costs cost analysis inventory types inventorable cost and period cost manufacturing costs period costs prime costs and types of inventories The Activity Based Costing and Management Quiz Questions PDF e Book Chapter 2 interview questions and answers on Activity based costing systems activity based costing accounting broad averaging and consequence and refining costing system The Balanced Scorecard and Strategic Profitability Analysis Quiz Questions PDF e Book Chapter 3 interview guestions and answers on Balanced scorecard strategic analysis accounting strategy operating income and strategy implementation The Balanced Scorecard Quality Time and Theory of Constraints Quiz Questions PDF e Book Chapter 4 interview questions and answers on Costs of quality quality improvements customer response time and on time performance analyzing problems and improve quality balance scorecard and measures bottlenecks financial perspective and competitive tool The Basics of Accounting Quiz Questions PDF e Book Chapter 5 interview questions and answers on Direct costs indirect costs and what is cost in accounting The Budgeting and Accounting Quiz Questions PDF e Book Chapter 6 interview questions and answers on Budgeting and responsibility accounting and Kaizen budgeting The Capacity Analysis and Inventory Costing Quiz Questions PDF e Book Chapter 7 interview questions and answers on Absorption costing inventory costing methods manufacturing companies and throughput costing The Capital Budgeting and Cost Benefit Analysis Quiz Questions PDF e Book Chapter 8 interview questions and answers on Accrual accounting rate of return method capital budgeting and inflation capital budgeting stages cost analysis dimensions discounted cash flow and payback method The Cost Allocation Customer Profitability and Sales Variance Analysis Quiz Questions PDF e Book Chapter 9 interview questions and answers on Cost allocation and costing systems customer revenues and costs sales mix and sales quantity variances and static budget variance The Cost Allocation Joint Products and Byproducts Quiz Questions PDF e Book Chapter 10 interview questions and answers on Joint cost irrelevant joint costs byproducts accounting constant gross margin percentage NRV method decision making net realizable value method sales value split off method and scrap The Cost Function and Behavior Quiz Questions PDF e Book Chapter 11 interview questions and answers on Estimating cost functions estimating cost function using quantitative analysis linear cost functions

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Table of Contents Accounting Practice Test With Answers

- 1. Understanding the eBook Accounting Practice Test With Answers
 - The Rise of Digital Reading Accounting Practice Test With Answers
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Accounting Practice Test With 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 With Answers
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Accounting Practice Test With Answers
 - Personalized Recommendations
 - Accounting Practice Test With Answers User Reviews and Ratings
 - Accounting Practice Test With Answers and Bestseller Lists
- 5. Accessing Accounting Practice Test With Answers Free and Paid eBooks
 - Accounting Practice Test With Answers Public Domain eBooks
 - Accounting Practice Test With Answers eBook Subscription Services

- Accounting Practice Test With Answers Budget-Friendly Options
- 6. Navigating Accounting Practice Test With Answers eBook Formats
 - ∘ ePub, PDF, MOBI, and More
 - Accounting Practice Test With Answers Compatibility with Devices
 - Accounting Practice Test With Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Practice Test With Answers
 - Highlighting and Note-Taking Accounting Practice Test With Answers
 - Interactive Elements Accounting Practice Test With Answers
- 8. Staying Engaged with Accounting Practice Test With Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Practice Test With Answers
- 9. Balancing eBooks and Physical Books Accounting Practice Test With Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Practice Test With Answers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Practice Test With Answers
 - Setting Reading Goals Accounting Practice Test With Answers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Practice Test With Answers
 - Fact-Checking eBook Content of Accounting Practice Test With 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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