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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

Norma Schönherr, André Martinuzzi

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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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