

Practice Test: ACCOUNTING

A. Write the accounting term that best suits each statement.

- 1. _____ is the sequence of accounting procedures done within an accounting period.**
- 2. _____ shows the financial position of a business as of a given time.**
- 3. _____ shows the results of operations for the period.**
- 4. _____ is an accounting device which gathers all the information an accountant will need in order to prepare the financial statements for the period.**
- 5. The _____ proves that for every debit made there is a corresponding credit.**
- 6. _____ is the process of transferring business transactions from the journal to the ledger.**
- 7. _____ are evidences of business transactions.**
- 8. _____ is the process of recording the transaction to the journal.**
- 9. _____ is an exchange of value expressed in monetary terms and recorded in the accounting books.**
- 10. A group of accounts is called _____.**
- 11-12. _____ and _____ are terms commonly used to indicate a transaction which is to be recorded in the accounts of the business.**

Answers Mini Practice Test Accounting

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Monograph on the use of accounting information in decision making areas of medium and small scale industry management in the USA comprises an analysis of replies to mail survey of such practice Bibliography pp 72 to 77 **New Accountant** ,1994 *Cost Accounting* Charles T. Horngren,John K. Harris,George Foster,Srikant M. Datar,1997 A guide to cost accounting which integrates cost accounting as a part of management strategy *Journal of Accountancy* ,1957

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