

# GT Accounting Basics

## Test Questions

1. 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
2. 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
  - c. 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 an agency fund?
  - a. 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
  - c. Budget Office
  - d. Accounting Services
7. Who establishes state projects?
  - a. Procurement
  - b. Accounts Payable
  - c. Budget Office
  - d. Accounting Services

# Accounting Clerk 1 Test

**JS Bruner**

## Accounting Clerk 1 Test:

**Resources in Education** ,1976    **Open Competitive Continuous Examination Program** Illinois. Department of Central Management Services. Bureau of Personnel,1985    Open Competitive Continuous Examination Program Illinois. Department of Central Management Services,1985    *The Iron Age* ,1895    **Personnel, the Management of Human Resources** Stephen P. Robbins,1978    *Accountant Student and Accountants' Journal* ,1884    Report of State Auditor Georgia. Department of Audits and Accounts,1969    *Nurse (practical and Public Health) Student Nurse* Arco Publishing Company,1961    **Public Personnel Studies - Bureau of Public Personnel Administration, Institute for Government Research** ,1926    *New Public Personnel Studies* ,1930    Subject Guide to Children's Books in Print 1997 Bowker Editorial Staff,R R Bowker Publishing,1996-09    **Controller's ... Annual Report of the Fiscal Affairs of Allegheny County for the Year Ending** ... Allegheny County (Pa.). Office of the Controller,    **Subject Guide to Books in Print** ,2001    **National Union Catalog** ,1978    American Book Publishing Record Cumulative, 1950-1977 R.R. Bowker Company. Department of Bibliography,1978    **The National Union Catalogs, 1963-** ,1964    **Spanish** Edward C. Gruber,1963    *Notes on the Isthmus of Panama & Darien, Also on the River St. Juan, Lakes of Nicaragua, &c., with Reference to a Railroad and Canal for Joining the Atlantic and Pacific Oceans* George Peacock,1879    **Chemistry** Edward C. Gruber,1963    **Open Competitive Examination Program** Illinois. Office of Secretary of State. Department of Personnel,1988-06

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