

# 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.  $\text{Liabilities} + (\text{expense} - \text{revenue}) - \text{Fund Balance} = \text{Assets}$
  - b.  $\text{Revenue} - \text{Expense} = \text{Assets} - \text{Liabilities}$
  - c.  $\text{Liabilities} + \text{PY Fund Balance} + (\text{Revenue} - \text{Expense}) = \text{Assets}$
  - d.  $\text{Assets} = \text{Liabilities}$
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 Practice Test Questions Answers

**Ensheng Dong**



**Accounting Practice Test Questions Answers:**

## Unveiling the Magic of Words: A Overview of "**Accounting Practice Test Questions Answers**"

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### **Table of Contents Accounting Practice Test Questions Answers**

1. Understanding the eBook Accounting Practice Test Questions Answers
  - The Rise of Digital Reading Accounting Practice Test Questions Answers
  - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Practice Test Questions 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 Questions Answers
  - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Practice Test Questions Answers
  - Personalized Recommendations
  - Accounting Practice Test Questions Answers User Reviews and Ratings

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