

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

Guillaume Favre



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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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