



FINACC 1  
Subject  
**PRELIM EXAMINATION**  
Periodic  
**S.Y 2019 - 2020**  
School Year

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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

**M Carnoy**



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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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