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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 District South Gauteng

**Ying-Ying Zheng**



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