

# 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

# Sample Accounting Tests For Employment

**Robert R. Redfield**



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## **Table of Contents Sample Accounting Tests For Employment**

1. Understanding the eBook Sample Accounting Tests For Employment
  - The Rise of Digital Reading Sample Accounting Tests For Employment
  - Advantages of eBooks Over Traditional Books
2. Identifying Sample Accounting Tests For Employment
  - 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 Sample Accounting Tests For Employment
  - User-Friendly Interface
4. Exploring eBook Recommendations from Sample Accounting Tests For Employment

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

- Fact-Checking eBook Content of Sample Accounting Tests For Employment
  - 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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