

1. Compared to the accounting for business entities, government accounting places greater emphasis on the sources and utilization of government funds and the management's stewardship over government resources.

- ☒ True
☐ False

2. Taxes are the main source of funds of the government.

- ☒ True
☐ False

3. Other sources of funds of the government include fees, borrowings, and grants from other governments and international bodies.

- ☒ True
☐ False

4. Currently, the financial reporting of government entities is based on NGAS.

- ☐ True
☒ False

5. The principles used in the financial reporting of government entities are very unique that only a very few of these principles are similar to those that are applied to business entities.

- ☐ True
☒ False

6. The principles in the GAM for NGAs are similar to the principles in the PFRSs.

- ☒ True
☐ False

7. The GAM for NGAs is promulgated by the Philippine Congress under the authority conferred to it under the Philippine Constitution.

- ☐ True
☒ False

8. A unique financial reporting requirement of government entities is the use of fund cluster accounting. Under fund cluster accounting, separate books and reports are prepared for each type of fund held by a government entity.

- ☒ True
☐ False

9. The GAM for NGAs is promulgated primarily to harmonize government accounting standards with the US GAAP.

- ☐ True
☒ False

10. An item is recognized as an asset if it meets both the "probable future economic benefits" and "reliable measurement" criteria, regardless of whether the item is a resource controlled arising from past events.

- ☐ True

Pre Employment Government Accounting Test

G Orfield



Pre Employment Government Accounting Test:

Employment of Retired Military and Civilian Personnel by Defense Industries, Hearings Before the Subcommittee for Special Investigations of ... , 86-1 Under the Authority of H. Res. 19, Hearings Held July 7 ... September 1, 1959 United States. Congress. House. Committee on Armed Services, 1959 The Job Analysis Handbook for Business, Industry, and Government Sidney Gael, 1988 Guy Wanjialin, 2004 A world without accounting means confusion and chaos Accounting is not only used in the business world but rather it is used by everyone in all types of situations Tax touches every aspect of our lives People are talking about tax on the TV the radio newspaper and the Internet Life has grown as a whole toward higher levels of complexity The language of accounting and taxation is also expanding More and more new words are created and new meanings are added to the old words Do you know the meaning of these words ad hoc accounting bath below water blackout capex carve out e tax postil Sarbanes Oxley strata Each term has its unique meaning you may not be able to find a definition in an ordinary dictionary An International Dictionary of Accounting Taxation is a book with more than 12 000 entries drawn from accounting auditing and taxation Each entry has a clear one sentence definition right to the point Whether you are an accountant CPA tax professional or amateur you will find this dictionary of immeasurable help

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