

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 Test Questions For Accounting Technician

Minjie Lin



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Table of Contents Sample Test Questions For Accounting Technician

1. Understanding the eBook Sample Test Questions For Accounting Technician
 - The Rise of Digital Reading Sample Test Questions For Accounting Technician
 - Advantages of eBooks Over Traditional Books
2. Identifying Sample Test Questions For Accounting Technician
 - 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 Test Questions For Accounting Technician
 - User-Friendly Interface
4. Exploring eBook Recommendations from Sample Test Questions For Accounting Technician
 - Personalized Recommendations
 - Sample Test Questions For Accounting Technician User Reviews and Ratings
 - Sample Test Questions For Accounting Technician and Bestseller Lists

5. Accessing Sample Test Questions For Accounting Technician Free and Paid eBooks
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 - Sample Test Questions For Accounting Technician eBook Subscription Services
 - Sample Test Questions For Accounting Technician Budget-Friendly Options
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 - Sample Test Questions For Accounting Technician Compatibility with Devices
 - Sample Test Questions For Accounting Technician Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Sample Test Questions For Accounting Technician
 - Highlighting and Note-Taking Sample Test Questions For Accounting Technician
 - Interactive Elements Sample Test Questions For Accounting Technician
8. Staying Engaged with Sample Test Questions For Accounting Technician
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Sample Test Questions For Accounting Technician
9. Balancing eBooks and Physical Books Sample Test Questions For Accounting Technician
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Sample Test Questions For Accounting Technician
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Sample Test Questions For Accounting Technician
 - Setting Reading Goals Sample Test Questions For Accounting Technician
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Sample Test Questions For Accounting Technician
 - Fact-Checking eBook Content of Sample Test Questions For Accounting Technician
 - 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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