GT Accounting Basics Test Questions

- 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
- 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. Liabilities+ (expense-revenue)-Fund Balance = Assets
 - b. Revenue Expense = Assets Liabilities
 - Liabilities + PY Fund Balance + (Revenue Expense) = Assets
 - d. Assets = 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 and agency fund?
 - 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
 - Budget Office
 - d. Accounting Services
- 7. Who establishes state projects?
 - a. Procurement
 - b. Accounts Payable
 - c. Budget Office
 - d. Accounting Services

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