

Accounting Practice Test!!

1. Basic Accounting Equation

If a company's assets are \$100,000 and its liabilities are \$40,000, what is the equity of the company?

- a) \$60,000
- b) \$40,000
- c) \$100,000
- d) \$140,000

2. Financial Statements

Which financial statement shows the financial position of a company at a specific point in time?

- a) Income Statement
- b) Statement of Cash Flows
- c) Balance Sheet
- d) Trial Balance

3. Double-Entry Accounting

If a company purchases inventory on credit, how does this transaction affect the accounting equation?

- a) Assets increase; Liabilities increase
- b) Assets decrease; Liabilities decrease
- c) Assets increase; Equity increases
- d) Assets decrease; Equity decreases

4. Recording Transactions

If a company receives cash for services rendered, which accounts are affected?

- a) Cash (debit), Revenue (credit)
- b) Accounts Receivable (debit), Cash (credit)
- c) Cash (debit), Accounts Payable (credit)
- d) Revenue (debit), Cash (credit)

Accounting Clerk Practice Guide For Test

Karin Nielsen-Saines



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