



FINACC 1
Subject
PRELIM EXAMINATION
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TEST 1 - MULTIPLE CHOICE: Select the correct answer. Write your answer on the space provided before the number.

- _____ 1. It helps us appreciate and understand the financial reports of any business.
 - a. Accounting
 - b. Bookkeeping
 - c. Marketing
 - d. Journal Entry
- _____ 2. It is the art of recording, classifying, summarizing in a significant manner and in terms of money, transactions and events, which are in part, at least, of financial character and interpreting the results thereof.
 - a. Accounting
 - b. Bookkeeping
 - c. Marketing
 - d. Journal Entry
- _____ 3. AICPA stands for _____.
 - a. Australian Institute of Certified Public Accountants
 - b. American Institute of Certified Public Accountants
 - c. American Institute of Certified Public Accountancy
 - d. Australian Institute of Certified Public Accountancy
- _____ 4. It is a phase of accounting which is technically called bookkeeping.
 - a. Summarizing
 - b. Classifying
 - c. Recording
 - d. Interpreting
- _____ 5. It is a professional service rendered by a Certified Public Accountant and his employees to the public for a fee.
 - a. Government Accounting
 - b. Public Accounting
 - c. Private Accounting
 - d. Social Accounting
- _____ 6. _____ are accounting rules, procedures, practices and standards which served as guide in the preparation and presentation of financial statements.
 - a. AICPA
 - b. GAAP
 - c. PICPA
 - d. COA
- _____ 7. It has to do with collecting, determining and controlling costs.
 - a. Cost Accounting
 - b. Budgeting
 - c. General Accounting
 - d. Internal auditing
- _____ 8. This field of accounting is concerned with the transactions and special problems of multinational business organizations in their dealings in the international trade.
 - a. Social Accounting
 - b. General Accounting
 - c. Private Accounting
 - d. International Accounting
- _____ 9. This includes preparation and filing of income tax returns.
 - a. Auditing
 - b. Bookkeeping
 - c. Tax Services
 - d. Management Advisory Services
- _____ 10. This provides management with a plan for future operations.
 - a. Cost Accounting
 - b. Budgeting
 - c. Bookkeeping
 - d. Internal Auditing
- _____ 11. This type of business is owned by one person.
 - a. Single or Sole Proprietorship
 - b. Partnership
 - c. Corporation
 - d. Cooperative
- _____ 12. This is a business organization with two or more owners.

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are not very often addressed The negotiations that took place including those involving severance pay and overtime are considered The extent of the experience of members of the study group in previous redundancies is also assessed The last section gives some indication of what happened to some of the TSR2 workers who nominated themselves to leave under the voluntary system This monograph will be of interest to trade union members and officials as well as labor policymakers

Public Personnel Studies ,1926 *Occupational Compensation Survey* ,1991 **Bulletin of the United States Bureau of Labor Statistics** ,1979 *Annual Report of the United States Civil Service Commission* United States Civil Service Commission,1919

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