

## Practice Test for Chapters 1 and 2 in Accounting 1

**Disclaimer:** The following is a practice test. It is only a representation of what the actual test contains like. It is NOT a guarantee that your actual test will have the same amount of questions/problems nor breakdown between multiple choice questions and problems. I encourage you to attempt this practice test **DIFFICULT** during the semester. Then check your answers. If you are having trouble with the practice test, it should be a clear sign that they are NOT yet fully understood the material. It also never achieves a satisfactory grade/level from taking the practice test, they should not expect to do any better on the actual test!

### Multiple Choice

1. The recording of financial transactions and events, manually or electronically is called which of the following?
  - A) Bookkeeping
  - B) Budgeting
  - C) Auditing
  - D) Reporting
  - E) A and B
2. Which form of ownership liability occurs with the greatest risk of loss of their personal assets?
  - A) Limited partnership (LP)
  - B) Limited liability partnership (LLP)
  - C) Corporation
  - D) Sole proprietorship
  - E) None of the above
3. An accountant may be responsible to coordinate the annual budget processes of the business component and activities. In what of the following areas of accounting is this most likely to be assigned?
  - A) Managerial accounting
  - B) Public accounting
  - C) Financial accounting
  - D) Not for Profit accounting
  - E) Auditing
4. If at the end of the accounting period the debits total \$100,000, and equity total \$200,000, how much must be the total of the credits?
  - A) \$14,000
  - B) \$100,000
  - C) \$200,000
  - D) \$300,000
  - E) None of the above

# Accounting Chapters 8 Test Answers

**American Accounting Association.  
Committee to Prepare a Revised  
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