

# **NOCTI ADVANCED ACCOUNTING STUDY GUIDE QUESTIONS & ANSWERS ( GRADED A+).**

Susan opened a business and invested \$5,000 in cash and a computer worth \$2,500. These investments will increase - ANSWERassets by \$7,500

The journal entry to record cash investments by the owner would be to debit Cash and credit - ANSWERCapital

The term for changing the arrangement of digits in a number is called - ANSWERtransposition

The business form sent monthly to each charge customer is known as a - ANSWERstatement of account

A promissory note is the source document for issuing a - ANSWERnote payable

A business form that is prepared after merchandise is sold to a customer is called - ANSWERSales Invoice

To prove the accuracy of posting, an accountant uses the - ANSWERTrial balance

A controlling account is a/an - ANSWERaccount in a general ledger that summarizes all of the individual accounts from a subsidiary ledger

An employee works 38 hours per week, is paid \$8.50 per hour, and is paid biweekly. What is the gross pay the employee will receive each pay period? - ANSWER\$646.00

A W-2 form is a/an - ANSWERannual statement of earnings and tax deductions

An employee earns a commission of 7 percent of total sales. This week the employee's total sales were \$2,345. What was the commission earned for the week? - ANSWER\$164.15

The tax that is paid by employers to provide temporary relief for individuals who are out of work is called - ANSWERunemployment tax

A direct deposit made to an employee's checking or savings account is also known as a/an - ANSWEREFT (electronic funds transfer)

# Nocti Accounting Study Guide

**Jane L. Reimers, Nancy P. Lynch, Nancy  
C. Ruhe, Amy Whitaker, Ann DeCapite**

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