

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 Basic Study Guide

RS Peters

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This book provides an essential overview of the established principles and practices of the accounting profession. The accounting profession is among the oldest of the world's occupations. Modern versions of accounting practices that represent global standards date back to medieval Europe and even earlier. The current age of rapid technological innovation and the seemingly endless news stories of financial scandals have brought the field of professional accounting to the forefront of the American conversation. Also far from limiting opportunities in the field of professional accounting technological advances and developments in global business and finance have made professional careers in accounting more relevant, more exciting and more in demand than ever. Accounting for Beginners is written for the small business owner, the aspiring accountant, professional and the busy professional looking for a quick and handy reference of the major conventions that govern this exciting field. When you read Accounting for Beginners you will learn about accounting fundamentals including Definitions of accounting and how accounting differs from bookkeeping, Financial statements, The balance sheet, The income statement, The cash flow statement, Double entry accounting including debits and credits and how to record transactions in journals and ledgers. Cash accounting vs accrual accounting. Accounting for Beginners also covers some of the more technical aspects of accounting such as Depreciation of fixed assets, Amortization of intangible assets, Budgeting for operational activities and capital expenditures, Recording costs for inventory and Cost of Goods Sold. Next Accounting for Beginners discusses many of the important professional practice conventions and regulatory foundations that professional CPAs must understand before earning a license including Generally Accepted Accounting Principles (GAAP), Background information about regulatory agencies such as the SEC, the AICPA, the FASB and the GASB, Differences between U.S. accounting standards and international standards. Finally Accounting for Beginners discusses some of the more pressing concerns that face many of today's most successful accounting professionals such as Important principles and conventions of professional accounting firms, Fraud and ethics, Current fields actively seeking qualified accountants. Whether you are currently considering a major course of study, pondering a career change or actively engaged as a mid career professional Accounting for Beginners will give you a thorough and comprehensive review of established

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