

# ACCOUNTING APTITUDE TEST QUESTIONS ANSWERS

ACCOUNTING APTITUDE TEST QUESTIONS ANSWERS ACCOUNTING APTITUDE TEST QUESTIONS ANSWERS MASTERING THE FUNDAMENTALS THE ACCOUNTING FIELD DEMANDS STRONG ANALYTICAL SKILLS ATTENTION TO DETAIL AND A FIRM GRASP OF FUNDAMENTAL CONCEPTS APTITUDE TESTS ARE OFTEN USED BY EMPLOYERS TO GAUGE A CANDIDATE'S SUITABILITY FOR ACCOUNTING ROLES THESE TESTS CAN COVER VARIOUS TOPICS FROM BASIC MATH AND FINANCIAL LITERACY TO ACCOUNTING PRINCIPLES AND PROBLEM-SOLVING SKILLS THIS ARTICLE WILL DELVE INTO A COMPREHENSIVE SET OF ACCOUNTING APTITUDE TEST QUESTIONS AND ANSWERS DESIGNED TO HELP YOU UNDERSTAND THE COMMON AREAS ASSESSED AND EQUIP YOU WITH THE KNOWLEDGE TO SUCCEED SECTION 1 BASIC MATH AND FINANCIAL LITERACY 1 WHAT IS THE SUM OF 125 OF 400 AND 15 OF 600 ANSWER 125 OF 400 125 + 100 400 50 15 OF 600 15 + 100 600 90 SUM 50 90 140 2 CALCULATE THE SIMPLE INTEREST ON 5000 AT AN ANNUAL INTEREST RATE OF 6 FOR 3 YEARS ANSWER SIMPLE INTEREST PRINCIPAL RATE TIME 100 SIMPLE INTEREST 5000 6 3 100 900 3 IF A COMPANY'S REVENUE IS 1000000 AND ITS COST OF GOODS SOLD IS 600000 WHAT IS THE COMPANY'S GROSS PROFIT ANSWER GROSS PROFIT REVENUE COST OF GOODS SOLD GROSS PROFIT 1000000 600000 400000 4 A COMPANY HAS 100 SHARES OF STOCK OUTSTANDING IF THE COMPANY DECLARES A DIVIDEND OF 2 PER SHARE WHAT IS THE TOTAL DIVIDEND PAYOUT ANSWER TOTAL DIVIDEND PAYOUT NUMBER OF SHARES DIVIDEND PER SHARE TOTAL DIVIDEND PAYOUT 100 2 200 5 IF A COMPANY'S ASSETS ARE 1500000 AND ITS LIABILITIES ARE 500000 WHAT IS THE COMPANY'S EQUITY 2 ANSWER EQUITY ASSETS LIABILITIES EQUITY 1500000 500000 1000000 SECTION 2 ACCOUNTING PRINCIPLES AND CONCEPTS 1 WHAT IS THE MATCHING PRINCIPLE IN ACCOUNTING ANSWER THE MATCHING PRINCIPLE STATES THAT EXPENSES SHOULD BE RECOGNIZED IN THE SAME PERIOD AS THE REVENUES THEY HELP GENERATE THIS MEANS THAT WHEN REVENUE IS EARNED THE CORRESPONDING EXPENSES INCURRED TO GENERATE THAT REVENUE SHOULD BE RECORDED SIMULTANEOUSLY 2 EXPLAIN THE DIFFERENCE BETWEEN ACCRUAL ACCOUNTING AND CASH BASIS ACCOUNTING ANSWER ACCRUAL

ACCOUNTING RECOGNIZES REVENUES AND EXPENSES WHEN THEY ARE EARNED OR INCURRED REGARDLESS OF WHEN CASH IS RECEIVED OR PAID CASH BASIS ACCOUNTING ON THE OTHER HAND RECOGNIZES REVENUES AND EXPENSES ONLY WHEN CASH IS RECEIVED OR PAID OUT 3 WHAT IS THE ACCOUNTING EQUATION ANSWER THE ACCOUNTING EQUATION IS THE FUNDAMENTAL EQUATION THAT FORMS THE BASIS OF DOUBLE ENTRY BOOKKEEPING IT STATES ASSETS LIABILITIES EQUITY 4 WHAT IS THE DIFFERENCE BETWEEN A DEBIT AND A CREDIT ANSWER DEBITS INCREASE THE BALANCE OF ASSET EXPENSE AND DIVIDEND ACCOUNTS WHILE THEY DECREASE THE BALANCE OF LIABILITY EQUITY AND REVENUE ACCOUNTS CREDITS WORK IN THE OPPOSITE WAY INCREASING THE BALANCE OF LIABILITY EQUITY AND REVENUE ACCOUNTS AND DECREASING THE BALANCE OF ASSET EXPENSE AND DIVIDEND ACCOUNTS 5 WHAT ARE THE THREE MAIN FINANCIAL STATEMENTS ANSWER THE THREE MAIN FINANCIAL STATEMENTS ARE BALANCE SHEET SHOWS A COMPANYS ASSETS LIABILITIES AND EQUITY AT A SPECIFIC POINT IN TIME INCOME STATEMENT REPORTS A COMPANYS REVENUES AND EXPENSES OVER A PERIOD OF TIME RESULTING IN NET INCOME OR LOSS STATEMENT OF CASH FLOWS SHOWS THE MOVEMENT OF CASH INTO AND OUT OF A COMPANY DURING A SPECIFIC PERIOD SECTION 3 PROBLEMSOLVING AND ANALYTICAL SKILLS 1 A COMPANY PURCHASES INVENTORY FOR 10000 ON CREDIT WHAT IS THE JOURNAL ENTRY TO RECORD THIS TRANSACTION 3 ANSWER DEBIT INVENTORY 10000 CREDIT ACCOUNTS PAYABLE 10000 2 A COMPANY SELLS GOODS FOR 20000 ON CREDIT THE COST OF GOODS SOLD IS 12000 WHAT IS THE JOURNAL ENTRY TO RECORD THIS SALE ANSWER DEBIT ACCOUNTS RECEIVABLE 20000 CREDIT SALES REVENUE 20000 DEBIT COST OF GOODS SOLD 12000 CREDIT INVENTORY 12000 3 A COMPANY PAYS 5000 IN RENT FOR THE MONTH OF JANUARY WHAT IS THE JOURNAL ENTRY TO RECORD THIS TRANSACTION ANSWER DEBIT RENT EXPENSE 5000 CREDIT CASH 5000 4 A COMPANY RECEIVES A 2000 DEPOSIT FROM A CUSTOMER FOR A SERVICE TO BE PROVIDED IN THE FUTURE WHAT IS THE JOURNAL ENTRY TO RECORD THIS TRANSACTION ANSWER DEBIT CASH 2000 CREDIT UNEARNED REVENUE 2000 5 A COMPANY DEPRECIATES A PIECE OF EQUIPMENT WITH A COST OF 100000 AND A USEFUL LIFE OF 10 YEARS WHAT IS THE ANNUAL DEPRECIATION EXPENSE USING THE STRAIGHTLINE METHOD ANSWER ANNUAL DEPRECIATION EXPENSE  $\frac{\text{COST} - \text{SALVAGE}}{\text{USEFUL LIFE}}$   $\frac{100000 - 10000}{10} = 9000$  CONCLUSION THIS ARTICLE HAS PROVIDED A COMPREHENSIVE OVERVIEW OF ACCOUNTING APTITUDE TEST QUESTIONS AND ANSWERS BY UNDERSTANDING THE BASIC

MATHEMATICAL CONCEPTS ACCOUNTING PRINCIPLES AND PROBLEMSOLVING TECHNIQUES COVERED YOU CAN INCREASE YOUR CHANCES OF SUCCESS IN ACCOUNTING APTITUDE TESTS REMEMBER PRACTICE IS KEY TO MASTERING THESE CONCEPTS AND BUILDING YOUR CONFIDENCE TAKE TIME TO REVIEW THESE EXAMPLES EXPLORE ADDITIONAL RESOURCES AND FAMILIARIZE YOURSELF WITH THE VARIOUS QUESTION FORMATS YOU MAY ENCOUNTER WITH CONSISTENT EFFORT YOU CAN CONFIDENTLY TACKLE ANY ACCOUNTING APTITUDE TEST AND SHOWCASE YOUR ABILITIES TO POTENTIAL 4 EMPLOYERS

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<b>QUESTIONS ANSWERS</b> COULD	AS UNDERSTOOD, REALIZATION	ADDITIONAL WILL COME UP
AMASS YOUR CLOSE	DOES NOT RECOMMEND THAT	WITH THE MONEY FOR EACH
ASSOCIATES LISTINGS. THIS IS	YOU HAVE FABULOUS POINTS.	SUCCESS. NEXT-DOOR TO, THE

DECLARATION AS CAPABLY AS PERSPICACITY OF THIS ACCOUNTING APTITUDE TEST QUESTIONS ANSWERS CAN BE TAKEN AS CAPABLY AS PICKED TO ACT.

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<b>CHALLENGES AND LIMITATIONS</b>	ACCESSING AND DOWNLOADING EBOOKS REQUIRES AN INTERNET CONNECTION, WHICH CAN BE A LIMITATION IN AREAS WITH POOR CONNECTIVITY.	<b>ROLE IN EDUCATION</b>
DESPITE THE BENEFITS, FREE EBOOK SITES COME WITH CHALLENGES AND LIMITATIONS.	<b>FUTURE OF FREE EBOOK SITES</b>	AS EDUCATIONAL RESOURCES BECOME MORE DIGITIZED, FREE EBOOK SITES WILL PLAY AN INCREASINGLY VITAL ROLE IN LEARNING.
<b>QUALITY AND AVAILABILITY OF TITLES</b>	THE FUTURE LOOKS PROMISING FOR FREE EBOOK SITES AS TECHNOLOGY CONTINUES TO ADVANCE.	<b>CONCLUSION</b>
NOT ALL BOOKS ARE AVAILABLE FOR FREE, AND SOMETIMES THE		IN SUMMARY, FREE EBOOK SITES OFFER AN INCREDIBLE OPPORTUNITY TO ACCESS A WIDE RANGE OF BOOKS WITHOUT THE FINANCIAL BURDEN. THEY ARE INVALUABLE.

RESOURCES FOR READERS OF ALL AGES AND INTERESTS, PROVIDING EDUCATIONAL MATERIALS, ENTERTAINMENT, AND ACCESSIBILITY FEATURES. So WHY NOT EXPLORE THESE SITES AND DISCOVER THE WEALTH OF KNOWLEDGE THEY OFFER?	PUBLIC DOMAIN OR HAVE THE RIGHTS TO DISTRIBUTE THEM. HOW DO I KNOW IF AN EBOOK SITE IS SAFE? STICK TO WELL-KNOWN AND REPUTABLE SITES LIKE PROJECT GUTENBERG, OPEN LIBRARY, AND GOOGLE BOOKS. CHECK REVIEWS AND ENSURE THE SITE HAS PROPER SECURITY MEASURES. CAN I DOWNLOAD EBOOKS TO ANY DEVICE?	DEVICES LIKE E-READERS, TABLETS, AND SMARTPHONES. Do FREE EBOOK SITES OFFER AUDIOBOOKS? MANY FREE EBOOK SITES OFFER AUDIOBOOKS, WHICH ARE PERFECT FOR THOSE WHO PREFER LISTENING TO THEIR BOOKS. HOW CAN I SUPPORT AUTHORS IF I USE FREE EBOOK SITES? YOU CAN SUPPORT AUTHORS BY PURCHASING THEIR BOOKS WHEN POSSIBLE, LEAVING REVIEWS, AND SHARING THEIR WORK WITH OTHERS.
<b>FAQs</b>		
ARE FREE EBOOK SITES LEGAL? YES, MOST FREE EBOOK SITES ARE LEGAL. THEY TYPICALLY OFFER BOOKS THAT ARE IN THE		

