

sample accounting test with a few questions:

Multiple Choice:

a. What is the accounting equation?

A. Assets = Liabilities + Equity

B. Revenue - Expenses = Net Income

C. Debits = Credits

b. Define accrual accounting:

A. Recording transactions only when cash is received or paid

B. Recognizing revenues and expenses when they are incurred, not when cash is exchanged

C. Focusing on historical cost principles

True or False:

a. The journal is the final step in the accounting cycle. (True/False)

b. Prepaid expenses are considered liabilities on the balance sheet. (True/False)

Short Answer:

a. Explain the difference between depreciation and amortization.

b. Define working capital and provide a formula for its calculation.

# Sample Accounting Test For New Hire

**Susan Hermanson, James Don  
Edwards, Roger Hermanson**



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