

Basic Accounting Skills Test

- 1) Brown Glory Corp. has sales revenue of \$150,000, sales discounts of \$12,000, sales returns and allowances of \$24,000, and cost of goods sold of \$60,000. What would be the net sales revenue of Brown Glory Corp?
 - a. \$102,000
 - b. \$54,000**
 - c. \$90,000
 - d. \$114,000
- 2) To which account in the Balance Sheet is the net income or net loss be transferred to at the end of the accounting period?
 - a. Retained Earnings**
 - b. Cash
 - c. Accounts Receivable
- 3) **Use the following information for questions (i) through (iv):**
An organisation using the accrual method of accounting performed services on account in August. The services were for \$2,000 and the organisation gave the customer credit terms that state the amount is to be paid to the organisation in September.
 - i) Assuming that the organisation prepares monthly income statements, what will be the account **debited** for \$2,000 in **August**?
 - a. Cash
 - b. Accounts Receivable**
 - c. Service Revenue
 - ii) Which account should the organisation **credit** for \$2,000 in **August**?
 - a. Cash
 - b. Accounts Receivable
 - c. Service Revenue**

Accounting Skills Test For A School Secretary

**North Dakota. Office of the Director of
Institutions**

Accounting Skills Test For A School Secretary:

Resources in Education ,1988 *The ETS Test Collection Catalog* Educational Testing Service,1987-12 *Student Results Act of 1999* United States. Congress. House. Committee on Education and the Workforce,1999 *The Secretary* ,1958 **Digest of Public General Bills and Resolutions** Library of Congress. Congressional Research Service,1984 **Public Personnel Studies** ,1929 *Western Spectrum* ,2000 **Business Education Forum** ,1983 *United States Congressional Serial Set, No. 14689, Senate Reports No. 1-15* , **Arbitration in the Schools** ,1990 *Biennial Report of the Director of Institutions to the Governor* North Dakota. Office of the Director of Institutions,1975 Includes the reports of the institutions and departments for which the director is responsible these reports are also issued separately *The Massachusetts register* ,2001 **The New York Times Magazine** ,1966 **Peterson's Guide to Two Year Colleges, 1984** Peterson,1983-11 A guide to more than 1 900 accredited two year colleges in the United States and abroad provides students with school profiles focusing on academics majors standardized testing requirements and more articles on admission and transferring and a state by state institution comparison chart **The Popular Science Monthly** ,1920 **The American School Board Journal** William George Bruce,William Conrad Bruce,1923 *New York Court of Appeals. Records and Briefs.* New York (State)., *Congressional Record* United States. Congress,1999 **IPI Merit Rating Series** Joseph E. King,1953 *The North Carolina Teacher* ,1928

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