
Bookkeeper Practice Test, AAT Intro to Bookkeeping

Laws passed by congress in 1933 and 1934 gave the SEC final say on matters of financial reporting by publicly owned corporations.

True/False - correct answer ✓ True

Tax planning is any activity associated with the preparation of tax returns and the audit of those returns.

True/False - correct answer ✓ False

All financial statements submitted to the SEC by publicly owned corporations must include an auditor's report prepared by

- a) an internal auditor
- b) the firm's managerial accountant
- c) an independent certified public accountant
- d) anyone in the accounting department - correct answer ✓ c

Amounts that a business must pay in the future are known as

- a) accounts receivable
- b) accounts payable
- c) capital
- d) expenses - correct answer ✓ b

If during the year total assets increased by \$75,000 and total liabilities decreased by \$16,000 by how much did the owner's equity increase?

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