

Multiple Choices

1. Accounting for payroll is particularly important because:
 - A. Payroll often represents the largest expense that a company incurs.
 - B. Both federal and state governments require that detailed payroll records be kept and
 - C. Employees are sensitive to payroll errors or irregularities.
 - D. To maintain good employee morale payroll must be paid on a timely and accurate basis.
 - E. All
2. Which one of the following are not components of payroll?
 - A. Earnings
 - B. Deductions
 - C. Net pay
 - D. None
3. A Money earned by an employee from various sources is called by:
 - A. Deduction
 - B. Salary and wage
 - C. Hardship allowance
 - D. Earnings
4. A money paid monthly to an employee for special reasons is known as
 - A. Taxes
 - B. Hardship
 - C. Allowances
 - D. All
5. A partnership agreement or contract is known as:
 - A. Articles of a partnership
 - B. Capital paid in excess
 - C. Contribution of capital
 - D. None
6. If a partnership agreement does not mention the distribution of income and losses, the law requires that they be shared
 - A. Equally by all partners.
 - B. Ratio
 - C. Based on the capital contribution
 - D. All.
7. When an existing partner withdraws he/she can sell his/her ownership right or he/she can withdraw assets from the partnership. Both options are considered below:
 - A. Sale of Ownership Right to the Existing Partner
 - B. Partnership agreements
 - C. Withdrawal of Assets From the Partnership
 - D. A & B
 - E. A & C
8. A partnership may be liquidated if:
 - A. The objectives sought in forming the partnership have been achieved.
 - B. the time period for which the partnership was formed expires (ends)
 - C. newly enacted laws have made the partnerships activities illegal,
 - D. The partnership becomes bankrupt.
 - E. All
9. The sale of the assets at the time of liquidation of a partnership is known as
 - A. Inventory on hand
 - B. Realization.

Accounting 1 Multiple Choice Final Exam

Patrick R. Delaney, O. Ray Whittington



Accounting 1 Multiple Choice Final Exam:

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several countries over the past 40 years have warned that it must change if it is to be made more relevant to students to the accounting profession and to stakeholders in the wider community This book's overriding aim is to provide a comprehensive and authoritative source of reference which defines the domain of accounting education training and which provides a critical overview of the state of this domain including emerging and cutting edge issues as a foundation for facilitating improved accounting education training scholarship and research in order to enhance the educational base of accounting practice The Routledge Companion to Accounting Education highlights the key drivers of change whether in the field of practice on the one hand e.g. increased regulation globalisation risk and complexity or from developments in the academy on the other e.g. pressures to embed technology within the classroom or to meet accreditation criteria on the other Thirty chapters written by leading scholars from around the world are grouped into seven themed sections which focus on different facets of their respective themes including student curriculum pedagogic and assessment considerations

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