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## Bookkeeping Certification Exam Questions with Correct Answers

The review of financial statements to assess their fairness and adherence to GAAP is - ANSWER- auditing

An independent accountant who performs financial audits is a -ANSWER- Certified Public Accountant (CPA)

To become a CPA, an individual -ANSWER- must have a certain number of college credits in accounting courses.  
pass the Uniform CPA Examination.  
fulfill the experience requirements of the state of practice.

Which of the following is not a service typically provided by a public accounting firms? - ANSWER- Investing services

The entity that has final authority over the financial reporting of publicly owned corporations is the -ANSWER- Securities and Exchange Commission (SEC).

Which of the following is not a provision of the Sarbanes-Oxley Act? -ANSWER- The Sarbanes-Oxley Act allows accountants from offering a broad range of consulting services to publicly traded companies that they audit.

The following are all government agencies except -ANSWER- American Institute of Certified Public Accountants (AICPA).

The following are all characteristics of a sole proprietorship except: -ANSWER- A sole proprietorship is legally separate from its owner.

The financial statements submitted by a corporation to the SEC include the auditor's report. The auditor's report: -ANSWER- confirms that the financial information is prepared in conformity with generally accepted accounting principles.

The group of accounting educators who perform research to determine the possible effects on financial reporting and the economy and then offer their opinions about proposed FASB statements is the -ANSWER- American Accounting Association (AAA).

When J. Simmons, the owner, invests in her business, the transaction would be entered on the -ANSWER- right side of the J. Simmons, Capital T account.

Modern products paid cash to a creditor. To record this transaction, the accountant would -ANSWER- debit Accounts Payable and credit Cash.

# Manual Bookkeeping Post Exam

**RC Schank**



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