



FINACC 1
Subject
PRELIM EXAMINATION
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TEST 1 - MULTIPLE CHOICE: Select the correct answer. Write your answer on the space provided before the number.

- _____ 1. It helps us appreciate and understand the financial reports of any business.
 - a. Accounting
 - b. Bookkeeping
 - c. Marketing
 - d. Journal Entry
- _____ 2. It is the art of recording, classifying, summarizing in a significant manner and in terms of money, transactions and events, which are in part, at least, of financial character and interpreting the results thereof.
 - a. Accounting
 - b. Bookkeeping
 - c. Marketing
 - d. Journal Entry
- _____ 3. AICPA stands for _____.
 - a. Australian Institute of Certified Public Accountants
 - b. American Institute of Certified Public Accountants
 - c. American Institute of Certified Public Accountancy
 - d. Australian Institute of Certified Public Accountancy
- _____ 4. It is a phase of accounting which is technically called bookkeeping.
 - a. Summarizing
 - b. Classifying
 - c. Recording
 - d. Interpreting
- _____ 5. It is a professional service rendered by a Certified Public Accountant and his employees to the public for a fee.
 - a. Government Accounting
 - b. Public Accounting
 - c. Private Accounting
 - d. Social Accounting
- _____ 6. _____ are accounting rules, procedures, practices and standards which served as guide in the preparation and presentation of financial statements.
 - a. AICPA
 - b. GAAP
 - c. PICPA
 - d. COA
- _____ 7. It has to do with collecting, determining and controlling costs.
 - a. Cost Accounting
 - b. Budgeting
 - c. General Accounting
 - d. Internal auditing
- _____ 8. This field of accounting is concerned with the transactions and special problems of multinational business organizations in their dealings in the international trade.
 - a. Social Accounting
 - b. General Accounting
 - c. Private Accounting
 - d. International Accounting
- _____ 9. This includes preparation and filing of income tax returns.
 - a. Auditing
 - b. Bookkeeping
 - c. Tax Services
 - d. Management Advisory Services
- _____ 10. This provides management with a plan for future operations.
 - a. Cost Accounting
 - b. Budgeting
 - c. Bookkeeping
 - d. Internal Auditing
- _____ 11. This type of business is owned by one person.
 - a. Single or Sole Proprietorship
 - b. Partnership
 - c. Corporation
 - d. Cooperative
- _____ 12. This is a business organization with two or more owners.

Gauteng 2014 Accounting Preliminary Examination Paper

Malek El Diri



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The Routledge Companion to Tax Avoidance Research Nigar Hashimzade, Yuliya Epifantseva, 2017-10-02 An inherently interdisciplinary subject tax avoidance has attracted growing interest of scholars in many fields No longer limited to law and accounting research increasingly has been conducted from other perspectives such as anthropology business ethics corporate social responsibility and economic psychology This was recently stimulated by politicians mass media and the public focussing on tax avoidance after the global financial and economic crisis put a squeeze on private and public finances New challenges were posed by changing definitions and controversies in the interpretation of tax avoidance concept as well as a host of new rules and policies that need to be fully understood This collection provides a comprehensive guide to students and academics on the subjects of tax avoidance from an interdisciplinary perspective exploring the areas of accounting law economics psychology and sociology It covers global as well as regional issues presents a discussion of the definition legality morality and psychology of tax avoidance and provides guidance on measurement of economic effect of tax avoidance activities With a truly international selection of authors from the UK North America Africa Asia Australasia Middle East and continental Europe with well known experts and rising stars of the field the contributors cover the entire terrain of this important topic The Routledge Companion to Tax Avoidance Research is a ground breaking attempt to bring together scholarly research in tax avoidance offering rigorous academic analysis of an important and hotly debated issue in a structured and balanced way

Accounting and Auditing Practices in Africa Mariaan Roos, 2017-06-28 This book comprises nine chapters drawn from the papers presented at the fourth annual conference of the African Accounting and Finance Association which took place in Somerset West South Africa in 2014 The chapters address a number of aspects of accounting ranging from the adoption of IFRS for SMEs in Africa the compliance by SMEs with IFRS for SMEs in Ghana the provision of finance to small businesses drivers of corporate failures financial regulations the audit of casinos the auditors report and investment decisions the role of government audit committees and audit fees and audit quality

A-CSEAR 2015-Proceedings of the 14th Australasian Centre on Social and Environmental Accounting Research Conference Dr James Hazelton and Dr John Dumay, 2015-11-13 The 14th Australasian Centre on Social and Environmental Accounting Research Conference A CSEAR 2015 is being held on 10 11 December 2015 at Macquarie University Sydney Australia The Conference Chair is Dr John Dumay and the Programme Chair is Dr James Hazelton both from Macquarie University ACSEAR provides an opportunity for individuals researching and working in the field of social and environmental accounting in both public and private sectors to come together to exchange ideas and discuss current research in the field The theme for the conference this year is Partnerships reflecting the belief amongst our community that achieving progress requires partnerships of all types between academics of different disciplines between industry and academia between government and stakeholders and of course between members and professional bodies The keynote speakers for the conference are Charles

de Villiers from Auckland University of Technology New Zealand on the topic Theorising the interactions among legitimacy accountability and pro activity in the social sphere Helen Tregidga from Auckland University of Technology New Zealand talking about Corporate chameleons greenwashing and counter narratives Markus J Milne from the School of Business and Law at the University of Canterbury New Zealand on the topic of Crass empiricism and the social construction of corporate environmental performance and Lee D Parker from the School of Accounting RMIT University Melbourne Australia who will address to issue of Accounting for CSR Revisiting the agenda ACSEAR received 60 abstract submissions After the double blind peer review process 21 academic research papers have been accepted for publication in these conference proceedings These papers represent research from around the world including Australia Brazil China Fiji Iran Italy Japan New Zealand South Africa UK and the USA

Introduction to Earnings Management Malek El Diri,2017-08-20 This book provides researchers and scholars with a comprehensive and up to date analysis of earnings management theory and literature While it raises new questions for future research the book can be also helpful to other parties who rely on financial reporting in making decisions like regulators policy makers shareholders investors and gatekeepers e g auditors and analysts The book summarizes the existing literature and provides insight into new areas of research such as the differences between earnings management fraud earnings quality impression management and expectation management the trade off between earnings management activities the special measures of earnings management and the classification of earnings management motives based on a comprehensive theoretical framework

The Routledge Handbook of Study Abroad Research and Practice Cristina Sanz,Alfonso Morales-Front,2018-06-22 The Routledge Handbook of Study Abroad Research and Practice is an authoritative overview of study abroad and immersive context research specifically situated within applied linguistics and Second Language Acquisition SLA for graduate students and researchers in these fields Featuring contributions from established scholars from around the world this volume provides in depth coverage of the theoretical approaches and methodologies used in study abroad and applied linguistics research and examines their practical implications on program implementation The Handbook is organized around core areas of research and practice language development and personal growth study abroad settings individual differences of learners and applications concerning the preparation of students teachers and administrators for study abroad the role of study abroad in foreign language curricula and future directions This handbook is the ideal resource for graduate students researchers and administrators interested in learning more about linguistic and personal development during study abroad

Feminist Futures Kum-Kum Bhavnani,John Foran,Priya A. Kurian,Debashish Munshi,2016-10-15 Straddling disciplines and continents Feminist Futures interweaves scholarship and social activism to explore the evolving position of women in the South Working at the intersection of cultural studies critical development studies and feminist theory the book s contributors articulate a radical and innovative framework for understanding the linkages between women culture and development applying it to issues ranging from sexuality and the

gendered body to the environment technology and the cultural politics of representation This revised and updated edition brings together leading academics as well as a new generation of activists and scholars to provide a fresh perspective on the ways in which women in the South are transforming our understanding of development

Impacting Society Positively Through Technology in Accounting and Business Processes Tankiso Moloi, 2025-05-09 This conference volume discusses the findings of the iCAB 2024 conference that took place in Sun City South Africa on June 27 28 2024 The University of Johannesburg hosted the iCAB 2024 conference with the aim to bring together researchers from different Accounting and Business Management fields to share ideas and discuss how new disruptive technological developments are impacting the field of accounting The conference was sponsored by the Association of International Certified Professional Accountants AICPA CIMA

Maintaining Sustainable Accounting Systems in Small Business Carvalho, Luísa Cagica, Truant, Elisa, 2018-06-15 Accounting systems and sustainability management are vital for company management and performance This is particularly difficult for small businesses As such it is necessary to understand the features and issues of sustainable accounting systems with a particular focus on small business Maintaining Sustainable Accounting Systems in Small Business is a critical scholarly resource that explores sustainability accounting systems with small businesses and how the economic social and environmental aspects are related to each other in the company's management and performance Featuring coverage on a broad range of topics such as management control system integrated reporting and small and medium enterprises this book is geared towards entrepreneurs business managers academicians business professionals and graduate level students seeking practical information about the different sustainable accounting systems from strategic organizational and accounting perspectives

Science of Carbon Storage in Deep Saline Formations Pania Newell, Anastasia Ilgen, 2018-09-06 Science of Carbon Storage in Deep Saline Formations Process Coupling across Time and Spatial Scales summarizes state of the art research emphasizing how the coupling of physical and chemical processes as subsurface systems re equilibrate during and after the injection of CO₂ In addition it addresses in an easy to follow way the lack of knowledge in understanding the coupled processes related to fluid flow geomechanics and geochemistry over time and spatial scales The book uniquely highlights process coupling and process interplay across time and spatial scales that are relevant to geological carbon storage Includes the underlying scientific research as well as the risks associated with geological carbon storage Covers the topic of geological carbon storage from various disciplines addressing the multi scale and multi physics aspects of geological carbon storage Organized by discipline for ease of navigation

Running the Government Salvatore Schiavo-Campo, 2018-09-03 Sound machinery of government is at the core of a well functioning state Written by an author with wide experience in public administration globally this book addresses both the commonalities and the diversity of administrative practice around the world Exploring developed countries as well as developing and transitional economies it combines a strong conceptual foundation with thorough coverage of the main topics in public

administration supported by current data and a wealth of concrete illustrations from a variety of countries. The book is organized around three important themes: the interaction of governance, politics, and administration; the role of institutions in determining administrative outcomes; and the importance of country context. A concluding chapter summarizes the lessons of international experience and offers guidance to improve the management of the public sector in sustainable ways. *Running the Government* will serve as a core text for courses in public administration and as a supplement for undergraduate and graduate courses in political science, public economics, and international affairs. It may also serve as an accessible and complete reference for civil service training courses around the globe.

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