THIRD TERM EXAM
ACCOUNTING
2023 - 2024

STUDENT: _____ **8th EGB:** _____

TEACHER: Jimmy Freire Vera **DATE:** ___/___/_____

- Read the entire exam before you start.
- Borrowing, lending, or exchange of any materials is forbidden during the first term exam.
- Double answers, crossing out, erasing, use of liquid paper or any modification to multiple choice questions will not be accepted.
- If any of the exam answers are misspelled, 0.125 will be taken away for each one
- Students must not talk, whisper, do hand signal or any other form of verbal or non-verbal communication during the exam.
- If a student is found to be cheating, the test will be withdrawn and a grade of 0 out of 10 will be given.

LIVEWORKSHEETS

2. **Complete. (1pt.)**

- Cash and office equipment are examples of: _____
- Capital and reserves are examples of: _____

Revenue
Costs
Assets
Liability
Equity

3. **Write the classification of the commercial documents and write two examples for each one. (1pt.)**

_____

- _____
- _____

_____

- _____
-

LIVEWORKSHEETS

4. **Write True or False about the importance of the account. (1pt.)**

- It is a systematic record ( )
- It exposes the external situation of the company ( )
- It offers reliability in the transactions ( )
- It determines the profit or loss ( )

5. **Complete the parts of the account. (2pts.)**

_____	_____	_____	_____	_____

LIVEWORKSHEETS

6. **Choose the correct option. (1 pt.)**

- An accounting plan is the list of the accounts of a company that are used in the accounting. These accounts were given by draw to the company to record its accounting processes.
- An accounting plan is the list of the accounts of a company that are used in the accounting. These accounts are the ones that the company has defined to record its accounting processes.
- An accounting plan is the list of the transactions of a company that are used in the environment. These accounts are the ones that the company has defined to record its accounting processes.
- An accounting plan is the list of the employees of a company that are used in the labor laws. These employees are the ones that the company has defined to record its accounting processes.

7. **Write the 3 fundamental aspects we need to consider for the elaboration of the accounting plan. (1pt.)**

_____ _____

_____

LIVEWORKSHEETS

8. **Complete the chart about the levels of codification of the Accounting Plan. (2pts.)**

Levels of the codification:

- _____: _____
- _____: _____
- _____: _____
- _____: _____

- Subaccount
- The first two digits
- Group
- The first four digits
- Class
- The first digit
- Account
- The first six digits

LIVEWORKSHEETS