

STUDENT: _____

TEACHER: Jimmy Freire Vera

8th EGB: _____

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- If a student is found to be cheating, the test will be withdrawn and a grade of 0 out of 10 will be given.

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.)

- _____

- _____

- _____

- _____

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.)

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.)

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