

Chapter 1

Overview of Government Accounting

QUIZ:

1. It encompasses the processes of analyzing, recording, classifying, summarizing and communicating all transactions involving the receipt and disposition of government funds and property, and interpreting the results thereof.
 - a. Government accounting
 - b. Government reporting
 - c. Government auditing
 - d. Tax accounting
2. The *GAM for NGAs* is promulgated by the
 - a. Commission on Accounting (COA)
 - b. Commission on Audit (COA)
 - c. Board of Accountancy (BOA)
 - d. Bureau of Internal Revenue (BIR)
3. The Commission on Audit (COA) is responsible for
 - a. the formulation and implementation of the national budget with the goal of attaining the nation's socio-economic objectives.
 - b. receiving and keeping national funds and managing and controlling the disbursements thereof.
 - c. directly implementing the projects of the government.
 - d. promulgating accounting and auditing rules and regulations.
4. Which of the following is not charged with government accounting responsibility?
 - a. Commission on Audit
 - b. Bureau of Internal Revenue
 - c. Non-stock, non-profit private hospital
 - d. Department of Budget and Management
5. Which of the following qualitative characteristics may be sacrificed when reporting information on a timely basis?
 - a. Relevance
 - b. Reliability
 - c. Substance over form
 - d. Faithful representation
6. According to the *GAM for NGAs*, information has this qualitative characteristic if it can be used to assist in evaluating past, present or future events or in confirming or correcting past evaluations.
 - a. Feedback value
 - b. Predictive value
 - c. Materiality
 - d. Relevance
7. This refers to the comparability between the financial statements of different entities?
 - a. Inter-comparability
 - b. Intra-comparability

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D Keegan



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Interagency Training Programs United States Civil Service Commission. Bureau of Training,1970 **Federal Service Entrance Examination** ,1970 *Complete Guide to Career Planning* DEVAJIT BHUYAN,2015-06-01 Career planning has become a survival skill in today s world Choosing a Career should be by Choice and not by Chance But HOW TO CHOOSE THE RIGHT CAREER What are the factors one should consider while choosing a career A Complete Guide to Career Planning is about how to decide the direction your career will take The purpose behind writing this book is to make you conversant with the various career options that you can pursue and enable you to select the right career you most fit in The author has meticulously explored and mapped the cavernous paths of the globe of careers which exist presently The book provides a straightforward introduction to the concepts of career choices and the importance of planning It emphasises the importance of self exploration by empowering readers to look at themselves their strengths and weaknesses and their background and values and then realistically evaluate the various opportunities in the world of career With this comprehensive guide a student can learn how to explore career options plan a career path and find the right school and colleges for higher studies that will help him achieve his goals easily and convincingly The book includes all the information you need to plan your future and take control of your career **Catalog of Copyright Entries. Third Series** Library of Congress. Copyright Office,1974

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