

Bookkeeping Skills

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The following questions are for workers and applicants for accounting positions in churches and not-for-profit organizations. The test is not devised to indicate a passing or failing grade, but to show the level of a person's bookkeeping skills and understanding of accounting practices using a double-entry system of accounts.

Use TAB and ARROW keys to select the button for your answer.
For text answers, type your response.

1. Money deposited in a bank account would be recorded as a
 - A. Debit to the Bank Account
 - B. Credit to the Bank Account
 - C. Neither of the above.
2. Detail information on the amounts received from donors would be found in the
 - A. Accounts Payable Journal
 - B. Accounts Receivable Journal
 - C. Contributions Journal
3. Money borrowed on a note would be recorded as a debit to cash (the bank account) and a credit to
 - A. Notes Receivable
 - B. Notes Payable
 - C. Prepaid Expenses
4. In the General Ledger, the balance in expense accounts would normally be
 - A. Debit balances
 - B. Credit balances
 - C. Neither of the above
5. The term "Outstanding Checks" refers to
 - A. Checks for large amounts
 - B. Checks that have cleared through the bank
 - C. Checks that have not cleared through the bank
6. In General Ledger, "Accounts Payable" is an
 - A. Asset account
 - B. Expense account
 - C. Liability account
7. In the General Ledger, the account "Utilities" would customarily be an
 - A. Asset account
 - B. Expense account
 - C. Liability account

8. What is a "Circular E"

- A. Round Filing Bin
- B. Payroll Pamphlet
- C. Flier for Evangelism

9. In the General Ledger, a debit posted to an expense account would normally

- A. Increase the balance in the account
- B. Decrease the balance in the account
- C. Neither of the above

10. In reconciling the bank account, if you started with the balance in the bank statement, you would

- A. Add the outstanding checks
- B. Deduct the outstanding checks
- C. Decide whether to add or deduct the outstanding checks depending on the amount you were trying to reconcile to

11. In the General Ledger, revenue and expense accounts are normally zeroed out

- A. Daily
- B. Monthly
- C. Annually

12. If you add all the balances in all the accounts of a fund, the total should be

- A. Positive
- B. Negative
- C. Zero

13. If you deposit Building Fund money to the General Fund checking account, how many entries are necessary to enter the transaction and balance the funds?

- A. 6
- B. 4
- C. 2

14. In reference to question 12, please show how you would record the transaction.

15. Please list in detail all the accounting/bookkeeping functions you have performed in past jobs and the name and number of the reference we can contact about your performance.

For example:

1. Gathered invoices, verified validity, coded invoices to general ledger account numbers, paid invoices.
2. Reconciled bank statements.
3. Received deposits, coded deposits to general ledger account numbers, entered deposits in the bookkeeping system (specify manual or computer).
4. Collected employee hours, calculated payroll taxes, created payroll checks.
5. Prepared 941 forms.
6. Prepared W-2 forms.
7. Prepared 1099 forms (Int, Misc, or other).
8. Prepared financial statements for internal management.
9. Made correcting entries in the General Ledger or other systems.

Name:

Organization:

Location:

E-mail Address

When you have completed the questions, click on the "Submit" button below.

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