

Latest CAP-2101-20 Test Practice - CAP-2101-20 Authentic Exam Questions

ACCOUNTING ENTRANCE EXAM PRACTICE QUESTION SET ACCOUNTING ENTRANCE EXAMINATION PRACTICE QUESTION SET

J.M. TULL SCHOOL OF ACCOUNTING ENTRANCE EXAMINATION PRACTICE QUESTION SET

Important: PRINT your response (A,B,C,D or E) that best completes the statement or answers the question next to the following Multiple Choice Questions.

TOPIC: Introducing Accounting in Business

1. If the liabilities of a business increased \$75,000 during a period of time and the equity in the business decreased \$30,000 during the same period, the assets of the business must have:
A) Decreased \$105,000.
B) Decreased \$45,000.
C) Increased \$30,000.
D) Increased \$45,000.
E) Increased \$105,000.
2. A company paid off \$30,000 of its accounts payable in cash. What would be the effects of this transaction on the accounting equation?
A) Assets, \$30,000 increase; liabilities, no effect; equity, \$30,000 increase.
B) Assets, \$30,000 decrease; liabilities, \$30,000 decrease; equity, no effect.
C) Assets, \$30,000 decrease; liabilities, \$30,000 increase; equity, no effect.
D) Assets, no effect; liabilities, \$30,000 decrease; equity, \$30,000 increase.
E) Assets, \$30,000 decrease; liabilities, no effect; equity, \$30,000 decrease.
3. Determine the net income of a company for which the following information is available.

Employee salaries expense	\$180,000
Interest expense	10,000
Rent expense	20,000
Consulting revenue	400,000

A) \$190,000.
B) \$210,000.
C) \$230,000.
D) \$430,000.
E) \$610,000.
4. A company collected \$42,000 cash on its accounts receivable. The effects of this transaction as reflected in the accounting equation are:
A) Total assets decrease and equity increases.
B) Both total assets and total liabilities decrease.
C) Total assets, total liabilities, and equity are unchanged.
D) Both total assets and equity are unchanged and liabilities increase.
E) Total assets increase and equity decreases.
5. How would the accounting equation of a company be affected by the billing of a client for \$10,000 of consulting work completed?
A) +\$10,000 accounts receivable, -\$10,000 accounts payable.
B) +\$10,000 accounts receivable, +\$10,000 accounts payable.
C) +\$10,000 accounts receivable, +\$10,000 cash.
D) +\$10,000 accounts receivable, +\$10,000 revenue.
E) +\$10,000 accounts receivable, -\$10,000 revenue.

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BOMI International RPA Capstone Experience Sample Questions (Q87-Q92):

NEW QUESTION # 87

What is the MOST effective strategy a property manager should use to solicit tenant input for developing a building-wide risk mitigation plan?

- A. Hire a third-party environmental consultant to contact tenants to ask about Occupational Safety and Health Act (OSHA) compliance.
- **B. Include a survey in tenant rent billings.**
- C. Call one tenant every week to ask about workplace hazards.
- D. Host tenant events to identify the information leaders in each organization.

Answer: B

NEW QUESTION # 88

A landlord and prospective tenant are negotiating the insurance provisions of a commercial office lease. The lease is a triple-net (NNN) agreement, and the landlord will recapture the tenant's pro-rata share of annual property insurance expenses. The landlord and tenant agree to include a clause stipulating that in the event of a property loss, each party will collect from their own respective insurance policies regardless of fault. What is the appropriate term for this clause?

- A. Hold-harmless clause
- B. Mutual indemnification clause
- **C. Mutual waiver of subrogation clause**
- D. Errors and omissions clause

Answer: C

Explanation:

A mutual waiver of subrogation clause ensures that both parties' insurance companies will not pursue recovery from each other in the event of a claim, even if one party is at fault. This clause is common in commercial leases to prevent insurance disputes between the landlord and tenant.

NEW QUESTION # 89

After acquiring a property, what is the BEST way to document a building's physical condition on a daily, monthly, or quarterly basis?

- **A. Property inspections**
- B. Tenant audits
- C. Tenant surveys
- D. Work orders

Answer: A

NEW QUESTION # 90

A light was reported out of service to the newly assigned property management team in an office building. Immediately, the new building manager realized there was no systematic way to handle work order requests. The primary nature of the policy that is needed is BEST characterized by which of the following statements?

- **A. The policy must support timely completion of the service request work orders.**
- B. The policy must be an approved written policy.
- C. The policy must support the tracking of service request work orders.
- D. The policy must be consistent with the owner's obligations under the lease.

Answer: A

Explanation:

The primary goal of a work order policy is to ensure timely completion of service requests. This guarantees that any reported issues, such as a light being out of service, are addressed efficiently and promptly. The policy should focus on the timely management of these tasks to maintain operational effectiveness.

NEW QUESTION # 91

What is the certification that is essential to marketing a building for sale or lease that requires property managers to first create a baseline to quantify gains in operational efficiency?

- A. Green Seal Certification (GSC)
- B. Building Research Establishment's Environmental Assessment Method (BREEAM)
- **C. Leadership in Energy and Environmental Design (LEED)**
- D. Energy management control system (EMCS)

Answer: C

Explanation:

LEED certification requires property managers to establish a baseline of building performance to track and demonstrate improvements in operational efficiency, such as energy, water, and waste reduction. It is widely recognized and essential in marketing properties for sale or lease to environmentally conscious tenants or investors.

NEW QUESTION # 92

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