

Certified Bookkeeper Practice Test Questions and Answers

1. What is the primary purpose of the trial balance in bookkeeping?

- A) Calculate profit margins
- B) Verify that debits equal credits in the general ledger
- C) Prepare tax returns
- D) Set employee wages

2. How should accounts receivable be recorded when a sale is made on credit?

- A) Debit Cash, Credit Sales
- B) Debit Accounts Receivable, Credit Sales
- C) Credit Accounts Receivable, Debit Sales
- D) No entry until payment received

3. What does the matching principle require in bookkeeping?

- A) Match colors in financial reports
- B) Match expenses with related revenues in the same period
- C) Match employee hours with pay periods
- D) Match bank deposits with withdrawals

4. Which document should be reconciled monthly in bookkeeping?

- A) Employee handbook
- B) Bank statement with cash account
- C) Marketing materials
- D) Vendor catalogs

Answers: 1-B 2-B 3-B 4-B

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