# Free Cpa (2024) Questions

#### **Regulation (REG)**

Question: Under the Uniform Partnership Act, which of the following statements is correct regarding the

liability of partners?

Answer: A partner is jointly and severally liable for all partnership obligations.

Question: Which of the following statements is true regarding a C corporation's dividend distribution?

Answer: Dividends are taxable to the shareholder to the extent of the corporation's current E&P.

Question: For gift tax purposes, which of the following is considered a present interest gift?

Answer: An outright gift of cash

Question: In terms of federal taxation, which of the following entities is considered a pass-through entity?

Answer: B and C are both considered pass-through entities.

Question: Which of the following penalties is imposed for a substantial understatement of income tax?

Answer: 20% of the portion of the underpayment attributable to the understatement

Question: According to the Bank Secrecy Act, which of the following transactions must be reported to the

IRS?

Answer: A cash deposit of \$10,000.01

Question: For an entity taxed as a partnership, the basis of property contributed by a partner is generally:

Answer: The contributing partner's adjusted basis in the property at the time of contribution.

Question: Which of the following best describes the 'substance over form' doctrine in tax law?

Answer: Taxation should reflect the economic substance of a transaction rather than its legal form.

Question: What type of business income is subject to self-employment tax?

Answer: Net earnings from self-employment

Question: A taxpayer can avoid the underpayment penalty for estimated taxes if they:

Answer: All of the above are correct.

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: What is the capital of Japan?

Answer: Tokyo

Question: How many continents are there on Earth?

Answer: Seven

Question: Who wrote 'To Kill a Mockingbird'?

Answer: Harper Lee

Question: What is the largest planet in our solar system?

Answer: Jupiter

Question: What element does 'O' represent on the periodic table?

Answer: Oxygen

Question: Who developed the theory of relativity?

Answer: Albert Einstein

Question: Which of these countries is NOT in Europe?

Answer: Australia

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: Which ocean is the largest?

Answer: Pacific Ocean

Question: What does HTML stand for?

Answer: Hyper Text Markup Language

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: Who invented the light bulb?

Answer: Thomas Edison

Question: What gas do plants breathe in that humans and animals breathe out?

Answer: Carbon dioxide

Question: What is the largest mammal in the world?

Answer: Blue Whale

Question: Who is known as the father of computers?

Answer: Charles Babbage

Question: How many elements are in the periodic table?

Answer: 118

Question: Which is the smallest ocean in the world?

Answer: Arctic Ocean

Question: What is the chemical symbol for gold?

Answer: Au

Question: What year did the Titanic sink?

Answer: 1912

Question: What is the capital of France?

Answer: Paris

Question: Who wrote 'To Kill a Mockingbird'?

Answer: Harper Lee

Question: What is the chemical symbol for gold?

Answer: Au

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: In what year did the Titanic sink?

Answer: 1912

Question: Who is known as the father of computers?

Answer: Charles Babbage

Question: What is the largest organ of the human body?

Answer: Skin

Question: What is the capital of Japan?

Answer: Tokyo

Question: How many continents are there?

Answer: 7

Question: What does HTML stand for?

Answer: Hyper Text Markup Language

Question: What gas do plants absorb from the atmosphere in photosynthesis?

Answer: Carbon Dioxide

Question: What is the square root of 144?

Answer: 12

Question: What is the currency of Japan?

Answer: Yen

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: Which element has the chemical symbol O?

Answer: Oxygen

Question: What is the largest planet in our solar system?

Answer: Jupiter

Question: Who invented the lightbulb?

Answer: Thomas Edison

Question: What is the capital of Italy?

Answer: Rome

Question: What do you call a group of wolves?

Answer: Pack

Question: What is the capital of Canada?

Answer: Ottawa

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: What is the largest ocean on Earth?

Answer: Pacific Ocean

Question: In what year did the Titanic sink?

Answer: 1912

Question: Who wrote 'Hamlet'?

Answer: William Shakespeare

Question: What element does 'O' represent on the periodic table?

Answer: Oxygen

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: Which country is the largest by land area?

Answer: Russia

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: What is the square root of 64?

Answer: 8

Question: Who discovered penicillin?

Answer: Alexander Fleming

Question: Which gas is most abundant in the Earth's atmosphere?

Answer: Nitrogen

Question: How many continents are there?

Answer: 7

Question: What is the chemical symbol for gold?

Answer: Au

Question: In which country is the Great Barrier Reef located?

Answer: Australia

Question: What is the fastest land animal?

Answer: Cheetah

Question: What does HTML stand for?

Answer: Hyper Text Markup Language

Question: Who invented the telephone?

Answer: Alexander Graham Bell

Question: What is the currency of Japan?

Answer: Yen

Question: Which planet is closest to the sun?

Answer: Mercury

Question: What is the capital city of Japan?

Answer: Tokyo

Question: What is the chemical symbol for gold?

Answer: Au

Question: Who wrote the epic poem 'The Odyssey'?

Answer: Homer

Question: In computer science, what does 'AI' stand for?

Answer: Artificial Intelligence

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: What is the largest organ in the human body?

Answer: Skin

Question: What is the formula for water?

Answer: H2O

Question: What does 'www' stand for in a website browser?

Answer: World Wide Web

Question: How many continents are there?

Answer: 7

Question: What gas do plants absorb from the atmosphere during photosynthesis?

Answer: Carbon Dioxide

Question: Which ocean is the largest?

Answer: Pacific

Question: What is the square root of 64?

Answer: 8

Question: Who is known as the father of computers?

Answer: Charles Babbage

Question: What instrument measures atmospheric pressure?

Answer: Barometer

Question: What element does 'O' represent on the periodic table?

Answer: Oxygen

Question: Who wrote 'To Kill a Mockingbird'?

Answer: Harper Lee

Question: Which blood group is known as the universal donor?

Answer: O

Question: What is the longest river in the world?

Answer: Nile

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: What is the capital city of Japan?

Answer: Tokyo

Question: What is the chemical symbol for gold?

Answer: Au

Question: Who wrote 'Romeo and Juliet'?

Answer: William Shakespeare

Question: What is the largest ocean on Earth?

Answer: Pacific Ocean

Question: In which continent is the Amazon Rainforest located?

Answer: South America

Question: What do pandas primarily eat?

Answer: Bamboo

Question: Which gas is most abundant in the Earth's atmosphere?

Answer: Nitrogen

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: Who is known as the Father of Computers?

Answer: Charles Babbage

Question: What does DNA stand for?

Answer: Deoxyribonucleic Acid

Question: What is the capital of France?

Answer: Paris

Question: What is the smallest prime number?

Answer: 2

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: What is the currency of Japan?

Answer: Yen

Question: Who discovered penicillin?

Answer: Alexander Fleming

Question: What is the main ingredient in guacamole?

Answer: Avocado

Question: Which animal is known as the ship of the desert?

Answer: Camel

Question: In which country is the Great Barrier Reef located?

Answer: Australia

Question: Which element is represented by the symbol 'O'?

Answer: Oxygen

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: What is the capital of Japan?

Answer: Tokyo

Question: Who wrote 'Romeo and Juliet'?

Answer: William Shakespeare

Question: What is the largest ocean on Earth?

Answer: Pacific Ocean

Question: How many elements are there in the periodic table?

Answer: 118

Question: What does WWW stand for?

Answer: World Wide Web

Question: In what year did the Titanic sink?

Answer: 1912

Question: What is the capital of France?

Answer: Paris

Question: Which gas is most abundant in the Earth's atmosphere?

Answer: Nitrogen

Question: Who painted the Mona Lisa?

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Answer: Diamond

Question: Which country is the largest by land area?

Answer: Russia

Question: What is the currency of Japan?

Answer: Yen

Question: What is the chemical symbol for gold?

Answer: Au

Question: Which organ in the human body produces insulin?

Answer: Pancreas

Question: Who discovered penicillin?

Answer: Alexander Fleming

Question: Which is the longest river in the world?

Answer: Nile River

Question: What year did the first man land on the moon?

Answer: 1969

Question: How many continents are there?

Answer: 7

Question: What is the smallest prime number?

Answer: 2

Question: What is the capital of Canada?

Answer: Ottawa

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: What is the largest ocean on Earth?

Answer: Pacific Ocean

Question: What element does 'O' represent on the periodic table?

Answer: Oxygen

Question: How many continents are there?

Answer: 7

Question: What language is primarily spoken in Brazil?

Answer: Portuguese

Question: What is the name of the longest river in the world?

Answer: Amazon

Question: Which is the smallest planet in our solar system?

Answer: Mercury

Question: Who wrote 'Hamlet'?

Answer: William Shakespeare

Question: In what year did the Titanic sink?

Answer: 1912

Question: Which of these elements is a Noble Gas?

Answer: Helium

Question: What does HTML stand for?

Answer: Hyper Text Markup Language

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: What is the distance around a circle called?

Answer: Circumference

Question: Which gas is most abundant in the Earth's atmosphere?

Answer: Nitrogen

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: Which vitamin is known as ascorbic acid?

Answer: Vitamin C

Question: Who discovered penicillin?

Answer: Alexander Fleming

Question: Which country is the largest by land area?

Answer: Russia

Question: What is the chemical symbol for gold?

Answer: Au

#### **Auditing and Attestation (AUD)**

Question: Which of the following situations would most likely require special audit planning?

Answer: The company has recently engaged in a merger with another company.

Question: In an audit of financial statements, substantive tests are designed primarily to:

Answer: Detect errors or fraud.

Question: When considering audit risk during the planning phase of an audit, an auditor primarily considers:

Answer: The possibility that audit tests might overlook a material misstatement.

Question: If an auditor is performing substantive tests on a population of transactions without regard to their size, this is an example of:

Answer: Attribute sampling.

Question: Which of the following audit procedures is most effective in identifying unrecorded trade accounts payable?

Answer: Examination of unpaid bills received subsequent to the balance sheet date.

Question: What is the primary objective of the fraud risk assessment discussion?

Answer: Consider the susceptibility of the entity's financial statements to material misstatement.

Question: Upon finding an inconsistency in a potential client's financial statements during pre-engagement activities, what should an auditor's next step be?

Answer: Discuss the inconsistency with management to understand and assess its implications.

Question: Which of the following events most likely would indicate the existence of related parties?

Answer: Making loans with no scheduled terms for repayment.

Question: In an audit, analytical procedures are best suited for:

Answer: Isolating potential problem areas.

Question: The responsibility for adopting sound accounting policies and maintaining adequate internal control primarily rests with:

Answer: Management.

Question: What is the capital of Canada?

Answer: Ottawa

Question: In what year did the Titanic sink?

Answer: 1912

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: What is the largest planet in our solar system?

Answer: Jupiter

Question: Which element has the chemical symbol 'O'?

Answer: Oxygen

Question: What is the capital of Japan?

Answer: Tokyo

Question: How many continents are there?

Answer: 7

Question: Which country is known as the Land of the Rising Sun?

Answer: Japan

Question: What gas do plants breathe in that humans and animals breathe out?

Answer: Carbon Dioxide

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: Which ocean is the largest?

Answer: Pacific Ocean

Question: How many hearts does an octopus have?

Answer: 3

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: In computer science, what does 'GUI' stand for?

Answer: Graphical User Interface

Question: What is the chemical formula for table salt?

Answer: NaCl

Question: Who wrote 'Hamlet'?

Answer: William Shakespeare

Question: In which country is the Great Barrier Reef located?

Answer: Australia

Question: What is the smallest prime number?

Answer: 2

Question: What does DNA stand for?

Answer: Deoxyribonucleic Acid

Question: Who proposed the theory of relativity?

Answer: Albert Einstein

Question: What is the chemical symbol for Gold?

Answer: Au

Question: Who wrote 'To Kill a Mockingbird'?

Answer: Harper Lee

Question: What is the capital of France?

Answer: Paris

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: Who developed the theory of relativity?

Answer: Albert Einstein

Question: What is the largest ocean on Earth?

Answer: Pacific Ocean

Question: What language has the most speakers in the world?

Answer: Chinese

Question: What is the square root of 64?

Answer: 8

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: How many planets are in the Solar System?

Answer: 8

Question: What is the largest country by land area?

Answer: Russia

Question: Who is known as the father of computers?

Answer: Charles Babbage

Question: What is the pH level of water?

Answer: 7

Question: Who wrote the play 'Hamlet'?

Answer: William Shakespeare

Question: What is the capital of Japan?

Answer: Tokyo

Question: What gas do plants breathe in that humans and animals breathe out?

Answer: Carbon Dioxide

Question: Which of these elements is a Noble Gas?

Answer: Argon

Question: What year did the first human land on the moon?

Answer: 1969

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Answer: 3

Question: What is the chemical symbol for gold?

Answer: Au

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: Who invented the telephone?

Answer: Alexander Graham Bell

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Question: Who wrote 'To Kill a Mockingbird'?

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Question: What is the largest planet in our solar system?

Answer: Jupiter

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: Who is known as the father of computer science?

Answer: Alan Turing

Question: Which element is not a noble gas?

Answer: Chlorine

Question: What is the boiling point of water at sea level?

Answer: 100°C

Question: How many states are in the United States of America?

Answer: 50

Question: In what year did World War I begin?

Answer: 1914

Question: What is the largest mammal in the world?

Answer: Blue Whale

Question: How many hearts does an octopus have?

Answer: 3

Question: What currency is used in Japan?

Answer: Yen

Question: Which ocean is the largest?

Answer: Pacific Ocean

Question: What is the smallest prime number?

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Question: What does HTTP stand for?

Answer: HyperText Transfer Protocol

Question: Which language is primarily used for web development?

Answer: JavaScript

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Answer: Paris

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Question: Who discovered penicillin?

Answer: Alexander Fleming

Question: What is the smallest planet in our solar system?

Answer: Mercury

Question: Who was the first person to set foot on the moon?

Answer: Neil Armstrong

Question: What does DNA stand for?

Answer: Deoxyribonucleic Acid

Question: Which of these is not a primary color?

Answer: Green

Question: What is the name of the longest river in the world?

Answer: Nile

Question: Which planet is known as the Red Planet?

Answer: Mars

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Question: Which gas is most abundant in the Earth's atmosphere?

Answer: Nitrogen

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Answer: Paris

Question: Who is known as the father of computers?

Answer: Charles Babbage

Question: In what year did the Titanic sink?

Answer: 1912

Question: What is the largest mammal in the world?

Answer: Blue Whale

Question: Which element has the highest electrical conductivity?

Answer: Silver

Question: Who was the first woman to win a Nobel Prize?

Answer: Marie Curie

Question: What does DNA stand for?

Answer: Deoxyribonucleic Acid

Question: In which country is the Great Barrier Reef located?

Answer: Australia

Question: What is the longest river in the world?

Answer: Nile River

Question: Which is the longest river in the world?

Answer: Amazon

Question: What is the capital of Australia?

Answer: Canberra

Question: Who wrote 'Macbeth'?

Answer: William Shakespeare

Question: What element does 'O' represent on the periodic table?

Answer: Oxygen

Question: What is the square root of 144?

Answer: 12

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Question: Who is known as the father of computers?

Answer: Charles Babbage

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: In what year was the first iPhone released?

Answer: 2007

Question: What galaxy is Earth located in?

Answer: Milky Way Galaxy

Question: What is the largest ocean on Earth?

Answer: Pacific

Question: Who developed the theory of relativity?

Answer: Albert Einstein

Question: What is the smallest bone in the human body?

Answer: Stapes (stirrup)

Question: What is the capital of France?

Answer: Paris

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Answer: Paris

Question: Which element has the chemical symbol 'O'?

Answer: Oxygen

Question: What is the largest planet in our solar system?

Answer: Jupiter

Question: Who wrote 'To Kill a Mockingbird'?

Answer: Harper Lee

Question: What year did the Titanic sink?

Answer: 1912

Question: Which of these countries is not in Europe?

Answer: Egypt

Question: What is the smallest prime number?

Answer: 2

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: Which of these is not a programming language?

Answer: Latin

Question: How long is an Olympic swimming pool (in meters)?

Answer: 50m

Question: Which country gifted the Statue of Liberty to the USA?

Answer: France

Question: What is the chemical formula for table salt?

Answer: NaCl

Question: Who is the author of the Harry Potter series?

Answer: J.K. Rowling

Question: What is the speed of light?

Answer: 300,000 km/s

Question: Who developed the theory of general relativity?

Answer: Albert Einstein

Question: Which gas is most abundant in the Earth's atmosphere?

Answer: Nitrogen

Question: How many continents are there on Earth?

Answer: 7

Question: What is the largest mammal in the world?

Answer: Blue Whale

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: Who composed the Four Seasons?

Answer: Antonio Vivaldi

## **Business Environment and Concepts (BEC)**

Question: What is the primary goal of corporate governance?

Answer: Maximize shareholder wealth

Question: What does COSO stand for?

Answer: Committee of Sponsoring Organizations of the Treadway Commission

Question: In cost-volume-profit analysis, what is the breakeven point?

Answer: Both A and C are correct

Question: What is a SWOT analysis?

Answer: A framework for identifying Strengths, Weaknesses, Opportunities, and Threats

Question: Which of the following is a macroeconomic indicator?

Answer: Gross Domestic Product (GDP)

Question: What is the primary emphasis of financial accounting?

Answer: Providing information to external users

Question: What is an example of a variable cost?

Answer: Raw materials

Question: Which one of the following is a characteristic of a corporation?

Answer: Limited liability for owners

Question: What are the 4 Ps of marketing?

Answer: Product, Price, Place, Promotion

Question: Which of the following is an example of a leading economic indicator?

Answer: Stock market returns

Question: What is the capital city of Japan?

Answer: Tokyo

Question: Which gas is most abundant in the Earth's atmosphere?

Answer: Nitrogen

Question: What is the primary source of energy for the Earth's climate?

Answer: Solar

Question: Who wrote the play 'Romeo and Juliet'?

Answer: William Shakespeare

Question: What is the chemical symbol for gold?

Answer: Au

Question: In computing, what does CPU stand for?

Answer: Central Processing Unit

Question: What is the longest river in the world?

Answer: Nile

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: What is the formula for water?

Answer: H2O

Question: Who is the author of 'Pride and Prejudice'?

Answer: Jane Austen

Question: What does HTML stand for?

Answer: HyperText Markup Language

Question: Which element has the atomic number 1?

Answer: Hydrogen

Question: What does the 'www' in a website browser address bar stand for?

Answer: World Wide Web

Question: Who discovered penicillin?

Answer: Alexander Fleming

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: In which country can you find the ancient city of Petra?

Answer: Jordan

Question: Which of these countries is NOT a part of the United Kingdom?

Answer: Ireland

Question: Who is credited with inventing the first successful airplane?

Answer: The Wright Brothers

Question: What year did the Titanic sink?

Answer: 1912

Question: What is the capital of France?

Answer: Paris

Question: Which element has the chemical symbol 'O'?

Answer: Oxygen

Question: What is the largest planet in our solar system?

Answer: Jupiter

Question: Who wrote 'Hamlet'?

Answer: William Shakespeare

Question: What year did the Titanic sink?

Answer: 1912

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: How many continents are there?

Answer: 7

Question: What is the smallest prime number?

Answer: 2

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: Which gas is most abundant in the Earth's atmosphere?

Answer: Nitrogen

Question: What is the currency of Japan?

Answer: Yen

Question: How many degrees are in a right angle?

Answer: 90

Question: Who invented the telephone?

Answer: Alexander Graham Bell

Question: Which is the longest river in the world?

Answer: Nile

Question: What is the chemical formula for water?

Answer: H2O

Question: Who was the first woman to win a Nobel Prize (in 1903)?

Answer: Marie Curie

Question: What is the speed of light?

Answer: 299,792 kilometers per second

Question: Which blood type is known as the universal donor?

Answer: O

Question: How many planets in our solar system have rings?

Answer: 4

Question: What is the capital city of Japan?

Answer: Tokyo

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: What is the chemical symbol for gold?

Answer: Au

Question: Which country is the largest by land area?

Answer: Russia

Question: What is the largest ocean on Earth?

Answer: Pacific Ocean

Question: Who wrote 'Romeo and Juliet'?

Answer: William Shakespeare

Question: What is the smallest prime number?

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Question: What organ in the human body produces insulin?

Answer: Pancreas

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Answer: Nitrogen

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: What is the longest river in the world?

Answer: Amazon

Question: What is the main ingredient in traditional sushi?

Answer: Rice

Question: Who discovered penicillin?

Answer: Alexander Fleming

Question: What layer of the Earth is directly below the crust?

Answer: Mantle

Question: What is the fear of spiders known as?

Answer: Arachnophobia

Question: In what year did the Titanic sink?

Answer: 1912

Question: What is the primary source of energy for the Earth?

Answer: The Sun

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: What is the capital city of Japan?

Answer: Tokyo

Question: Which element has the chemical symbol 'O'?

Answer: Oxygen

Question: What is the smallest prime number?

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Question: Which language is primarily spoken in Brazil?

Answer: Portuguese

Question: How many continents are there on Earth?

Answer: 7

Question: Who wrote 'Hamlet'?

Answer: William Shakespeare

Question: What is the largest planet in our Solar System?

Answer: Jupiter

Question: Which human organ is capable of regenerating tissue?

Answer: Liver

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: In what year did the Titanic sink?

Answer: 1912

Question: Which country gifted the Statue of Liberty to the USA?

Answer: France

Question: What is the term for a group of wolves?

Answer: Pack

Question: Which planet in our solar system is known for its rings?

Answer: Saturn

Question: Who invented the lightbulb?

Answer: Thomas Edison

Question: What gas do plants absorb from the atmosphere for photosynthesis?

Answer: Carbon Dioxide

Question: What is the capital of France?

Answer: Paris

Question: How many states are there in the United States?

Answer: 50

Question: Which is the largest ocean on Earth?

Answer: Pacific Ocean

Question: Which country is known as the Land of the Rising Sun?

Answer: Japan

Question: What is the most abundant gas in Earth's atmosphere?

Answer: Nitrogen

Question: Which planet is known as the Red Planet?

Answer: Mars

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Answer: Paris

Question: Which element has the chemical symbol 'O'?

Answer: Oxygen

Question: What is the largest continent on Earth?

Answer: Asia

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Answer: William Shakespeare

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Answer: Deoxyribonucleic Acid

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: What is the boiling point of water?

Answer: 100 degrees Celsius

Question: Which country is the largest by land area?

Answer: Russia

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Answer: Diamond

Question: Which ocean is the largest?

Answer: Pacific Ocean

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Answer: Alexander Fleming

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Answer: Nile

Question: How many continents are there?

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Question: Which of these countries is NOT in Europe?

Answer: Australia

Question: What is the speed of light?

Answer: 299,792 kilometers per second

Question: Which vitamin is known as ascorbic acid?

Answer: Vitamin C

Question: What is the square root of 64?

Answer: 8

Question: What is the primary purpose of the ozone layer?

Answer: To absorb harmful ultraviolet radiation from the Sun

Question: Which programming language is primarily used for web development?

Answer: JavaScript

Question: What is the capital of France?

Answer: Paris

Question: What gas do plants exhale as a byproduct of photosynthesis?

Answer: Oxygen

Question: How many colours are there in a rainbow?

Answer: 7

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: Who wrote 'Romeo and Juliet'?

Answer: William Shakespeare

Question: What is the most abundant gas in the Earth's atmosphere?

Answer: Nitrogen

Question: Which element has the chemical symbol 'O'?

Answer: Oxygen

Question: What is the square root of 144?

Answer: 12

Question: What does HTML stand for?

Answer: Hyper Text Markup Language

Question: What is the process by which plants make their food?

Answer: Photosynthesis

Question: Who proposed the theory of relativity?

Answer: Albert Einstein

Question: How many planets are in our solar system?

Answer: 8

Question: What is the largest organ of the human body?

Answer: Skin

Question: Which country is the largest by land area?

Answer: Russia

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: What is the longest river in the world?

Answer: Amazon River

Question: Which of these elements is a noble gas?

Answer: Helium

Question: What is the capital of Canada?

Answer: Ottawa

Question: Which element has the chemical symbol 'O'?

Answer: Oxygen

Question: What year did the Titanic sink in the Atlantic Ocean?

Answer: 1912

Question: Who wrote 'To Kill a Mockingbird'?

Answer: Harper Lee

Question: What is the largest planet in our solar system?

Answer: Jupiter

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: Which of these countries is not in Europe?

Answer: Australia

Question: How many elements are in the periodic table?

Answer: 118

Question: What is the capital of Japan?

Answer: Tokyo

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: Who invented the telephone?

Answer: Alexander Graham Bell

Question: What is the speed of light?

Answer: 299,792 kilometers per second

Question: Which planet is closest to the sun?

Answer: Mercury

Question: What is the largest ocean on Earth?

Answer: Pacific Ocean

Question: Who is the author of the 'Harry Potter' series?

Answer: J.K. Rowling

Question: What is the primary ingredient in bread?

Answer: Flour

Question: What gas do plants absorb from the atmosphere for photosynthesis?

Answer: Carbon dioxide

Question: In which country did the Industrial Revolution begin?

Answer: United Kingdom

Question: What is the smallest unit of matter?

Answer: Atom

Question: Which organ in the human body is capable of regenerating tissue?

Answer: Liver

### Financial Accounting and Reporting (FAR)

Question: Which of the following statements regarding IFRS and U.S. GAAP is true?

Answer: Under U.S. GAAP, research and development costs are capitalized once technological feasibility is established, unlike under IFRS.

Question: How does a decrease in the discount rate affect the present value of future cash flows?

Answer: It increases the present value.

Question: In periods of rising prices and stable or increasing inventory quantities, which inventory costing method will result in the lowest net income?

Answer: LIFO

Question: What does the equity method of accounting for investments require?

Answer: The investor to adjust the carrying amount of the investment for its share of the investee's profits and losses.

Question: Under U.S. GAAP, when should revenue be recognized?

Answer: When it is realized or realizable and earned.

Question: A deferred tax asset is recognized for temporary differences that will result in:

Answer: Deductible amounts in future years' tax returns.

Question: What is the primary purpose of a statement of cash flows?

Answer: To provide information about the cash receipts and cash payments during a period.

Question: Which of the following is not a component of Other Comprehensive Income?

Answer: Gains recognized from the sale of inventory.

Question: Under U.S. GAAP, how are nonmonetary exchanges without commercial substance accounted

for?

Answer: Recognize losses immediately, but defer gains until the exchanged asset is sold.

Question: What is the capital city of Canada?

Answer: Ottawa

Question: Which element has the chemical symbol 'O'?

Answer: Oxygen

Question: What is the largest planet in our solar system?

Answer: Jupiter

Question: Which country is known as the Land of the Rising Sun?

Answer: Japan

Question: What is the term for an animal that eats both plants and animals?

Answer: Omnivore

Question: Who wrote 'Romeo and Juliet'?

Answer: William Shakespeare

Question: What is the smallest prime number?

Answer: 2

Question: Which organ in the human body produces insulin?

Answer: Pancreas

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: What year did the Titanic sink?

Answer: 1912

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: Who is the author of 'Harry Potter'?

Answer: J.K. Rowling

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: Which vitamin is known as ascorbic acid?

Answer: Vitamin C

Question: What gas do plants absorb from the atmosphere for photosynthesis?

Answer: Carbon Dioxide

Question: In what country is the Great Barrier Reef located?

Answer: Australia

Question: Which organ is responsible for pumping blood throughout the body?

Answer: Heart

Question: What is the speed of light?

Answer: 300,000 km/s

Question: What does DNA stand for?

Answer: Deoxyribonucleic Acid

Question: Which of these animals is not a mammal?

Answer: Shark

Question: What is the capital city of Japan?

Answer: Tokyo

Question: What does HTML stand for?

Answer: Hyper Text Markup Language

Question: Who wrote 'To Kill a Mockingbird'?

Answer: Harper Lee

Question: What is the smallest prime number?

Answer: 2

Question: Which planet in our solar system is known for having a ring?

Answer: Saturn

Question: What chemical element has the symbol O?

Answer: Oxygen

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: Which is the longest river in the world?

Answer: Amazon

Question: Which language is primarily spoken in Brazil?

Answer: Portuguese

Question: What is the main ingredient in traditional sushi?

Answer: Fish

Question: How many continents are there?

Answer: 7

Question: Who is known as the father of geometry?

Answer: Euclid

Question: Which planet is closest to the sun?

Answer: Mercury

Question: What is the currency of Japan?

Answer: Yen

Question: Who invented the telephone?

Answer: Alexander Graham Bell

Question: What gas do plants breathe in that humans and animals breathe out?

Answer: Carbon Dioxide

Question: What is the freezing point of water?

Answer: Both 32°F and 0°C

Question: What does the Internet prefix WWW stand for?

Answer: World Wide Web

Question: Which animal is known as the King of the Jungle?

Answer: Lion

Question: What element does 'Au' represent on the periodic table?

Answer: Gold

Question: Which country is nicknamed 'The Land of the Rising Sun'?

Answer: Japan

Question: What is the capital of Canada?

Answer: Ottawa

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: What is the largest ocean on Earth?

Answer: Pacific Ocean

Question: Who wrote 'To Kill a Mockingbird'?

Answer: Harper Lee

Question: What is the smallest prime number?

Answer: 2

Question: Which element has the chemical symbol 'O'?

Answer: Oxygen

Question: What is the speed of light in vacuum approximately?

Answer: 300,000 km/s

Question: Which language is primarily spoken in Brazil?

Answer: Portuguese

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: In what year did the Titanic sink?

Answer: 1912

Question: Which gas is most abundant in the Earth's atmosphere?

Answer: Nitrogen

Question: What is the capital of Spain?

Answer: Madrid

Question: What is the largest planet in our solar system?

Answer: Jupiter

Question: Who is the author of Harry Potter series?

Answer: J.K. Rowling

Question: What does DNA stand for?

Answer: Deoxyribonucleic Acid

Question: Which city hosted the 2016 Summer Olympics?

Answer: Rio de Janeiro

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: How many continents are there?

Answer: 7

Question: Who discovered penicillin?

Answer: Alexander Fleming

Question: What is the capital city of Japan?

Answer: Tokyo

Question: Which element has the chemical symbol 'O'?

Answer: Oxygen

Question: Who wrote 'Romeo and Juliet'?

Answer: William Shakespeare

Question: What is the largest planet in our solar system?

Answer: Jupiter

Question: What is the sum of the interior angles of a triangle?

Answer: 180 degrees

Question: Which country is known as the Land of the Rising Sun?

Answer: Japan

Question: Who is credited with inventing the telephone?

Answer: Alexander Graham Bell

Question: What is the name of the longest river in the world?

Answer: Nile River

Question: In what year did the Titanic sink?

Answer: 1912

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: What is the smallest planet in our solar system?

Answer: Mercury

Question: Which gas is most abundant in the Earth's atmosphere?

Answer: Nitrogen

Question: Who discovered penicillin?

Answer: Alexander Fleming

Question: Which animal is known as the king of the jungle?

Answer: Lion

Question: What is the main ingredient in chocolate?

Answer: Cocoa Beans

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: In which organ of the human body would you find the hippocampus?

Answer: Brain

Question: What is the chemical formula for water?

Answer: H2O

Question: How many continents are there?

Answer: 7

Question: What is the atomic number of carbon?

Answer: 6

Question: In which country is the city of Istanbul located?

Answer: Turkey

Question: Who wrote the play 'Hamlet'?

Answer: William Shakespeare

Question: What is the formula for water?

Answer: H2O

Question: What is the capital city of Japan?

Answer: Tokyo

Question: What gas do plants exhale during photosynthesis?

Answer: Oxygen

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: Who discovered penicillin?

Answer: Alexander Fleming

Question: What is the largest ocean on Earth?

Answer: Pacific Ocean

Question: In what year did World War I begin?

Answer: 1914

Question: How many elements are there in the periodic table?

Answer: 118

Question: What is the smallest prime number?

Answer: 2

Question: Who invented the light bulb?

Answer: Thomas Edison

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: Which organ in the human body produces insulin?

Answer: Pancreas

Question: What is the capital of France?

Answer: Paris

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: What is the speed of light in vacuum approximately?

Answer: 300,000 km/s

Question: How many continents are there on Earth?

Answer: 7

Question: Which element has the chemical symbol 'O'?

Answer: Oxygen

Question: Which planet is known as the 'Red Planet'?

Answer: Mars

Question: What is the largest mammal in the world?

Answer: Blue Whale

Question: What is the capital of Japan?

Answer: Tokyo

Question: What is the chemical symbol for gold?

Answer: Au

Question: Who wrote the play 'Romeo and Juliet'?

Answer: William Shakespeare

Question: What is the main ingredient in guacamole?

Answer: Avocado

Question: How many continents are there?

Answer: 7

Question: Which element has the atomic number 8?

Answer: Oxygen

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: Who proposed the theory of relativity?

Answer: Albert Einstein

Question: How many bones are in the adult human body?

Answer: 206

Question: What is the largest planet in our Solar System?

Answer: Jupiter

Question: Which ocean is the largest?

Answer: Pacific Ocean

Question: What gas do plants absorb from the atmosphere during photosynthesis?

Answer: Carbon Dioxide

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: What is the pH level of water?

Answer: 7

Question: Which country is the largest by land area?

Answer: Russia

Question: What is the longest river in the world?

Answer: Amazon

Question: What is the currency of Japan?

Answer: Yen

Question: Which country is known as the Land of the Rising Sun?

Answer: Japan

Question: Which gas is most abundant in the Earth's atmosphere?

Answer: Nitrogen

Question: Who wrote the novel '1984'?

Answer: George Orwell

Question: What is the capital of France?

Answer: Paris

Question: How many planets are in the Solar System?

Answer: 8

Question: What is the smallest bone in the human body?

Answer: Stapes

Question: Who painted the Mona Lisa?

Answer: Leonardo da Vinci

Question: What is the chemical symbol for gold?

Answer: Au

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: In what year did the Titanic sink?

Answer: 1912

Question: What organ is responsible for making insulin?

Answer: Pancreas

Question: Who discovered penicillin?

Answer: Alexander Fleming

Question: Which element has the highest electrical conductivity?

Answer: Silver

Question: What is the longest river in the world?

Answer: Nile

Question: What is the speed of light?

Answer: 299,792 km/s

Question: Who is the author of 'To Kill a Mockingbird'?

Answer: Harper Lee

Question: What is the largest ocean on Earth?

Answer: Pacific

Question: How many strings does a violin have?

Answer: 4

Question: What is the capital of Japan?

Answer: Tokyo

Question: Which vitamin is known as ascorbic acid?

Answer: Vitamin C

Question: What gas do plants exhale as a result of photosynthesis?

Answer: Oxygen

Question: Which planet is known as the Red Planet?

Answer: Mars

Question: How many continents are there on Earth?

Answer: 7

Question: What is the largest ocean on Earth?

Answer: Pacific Ocean

Question: Which element is known as the building block of life?

Answer: Carbon

Question: Which country has the largest population in the world?

Answer: China

Question: What is the capital city of Japan?

Answer: Tokyo

Question: In what unit is electric power measured?

Answer: Watt

Question: Which animal is known as the King of the Jungle?

Answer: Lion

Question: Who invented the telephone?

Answer: Alexander Graham Bell

Question: What is the chemical symbol for gold?

Answer: Au

Question: Which is the longest river in the world?

Answer: Nile

Question: How many planets are in the Solar System?

Answer: 8

Question: What is the name of the largest continent?

Answer: Asia

Question: What is the square root of 144?

Answer: 12

Question: Who wrote 'Hamlet'?

Answer: William Shakespeare

Question: In which country is the Taj Mahal located?

Answer: India

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Question: Which vitamin is predominantly found in citrus fruits?

Answer: Vitamin C

Question: What is the hardest natural substance on Earth?

Answer: Diamond

Question: Which human organ is capable of regenerating tissue?

Answer: Liver

Ready to practice these questions live? Visit our website for an interactive experience!

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