

**ACCOUNTING COMPETENCY EXAM
SAMPLE EXAM**

1. The accounting process does not include:
 - a. interpreting
 - b. reporting
 - c. purchasing
 - d. observing
 - e. classifying
2. The financial statement or statements that pertain to a stated period of time is (are) the:
 - a. balance sheet
 - b. balance sheet and journals
 - c. balance sheet and income statement
 - d. income statement
 - e. none of the above
3. External users of financial accounting information include:
 - a. lenders
 - b. prospective owners
 - c. customers
 - d. labor unions
 - e. all of the above
4. Expenses can be found in the:
 - a. statement of owner's equity
 - b. income statement
 - c. balance sheet
 - d. both b and c
 - e. all of the above
5. This account does not appear on the income statement:
 - a. accumulated depreciation
 - b. depreciation expense
 - c. sales revenue
 - d. marketing expense
 - e. interest expense
6. A brand new company has a building costing \$10,000, machinery costing \$5,000, cash of \$700, and a bank loan of \$7,850. What is the owner's equity?
 - a. \$8,850
 - b. \$15,700
 - c. \$7,750
 - d. cannot be determined
 - e. \$7,850

Accounting Clerk Pre Employment Exam

Michal Rosen-Zvi



Accounting Clerk Pre Employment Exam:

Wiley CPA Exam Review 2010, Auditing and Attestation Patrick R. Delaney, O. Ray Whittington, 2009-12-02

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Benefit Series Service, Unemployment Insurance United States. Bureau of Employment Security,1962 **District of Columbia Appropriations for 1963, Hearings Before ... 87-2, on H.R. 12276** United States. Congress. Senate. Appropriations Committee,1962 *Employment Security Review* ,1954 **Toward an Understanding of Johnson** United States Commission on Civil Rights,1987 **Labor Arbitration Information System** ,1998

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