

**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 2 Exam

**Hongru Du**

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Philippines,1963     **Annual report of the civil service commission of chicago** ,     Staff Report on the Department of Civil Service New York (State). Temporary State Commission on Coordination of State Activities,1953     Message of the President of the United States Transmitting the Budget for the Service of the Fiscal Year Ending ... United States,1935

**Notes on the Isthmus of Panama & Darien, Also on the River St. Juan, Lakes of Nicaragua, &c., with Reference to a Railroad and Canal for Joining the Atlantic and Pacific Oceans** George Peacock,1879     **The Solicitors' Journal** ,1884     **The Budget of the United States Government** United States,1937     *The Law Times* ,1877     **Budget Supplement Detail of Authorized Salaries and Wages Contained in the ... Budget Submitted by ... Governor to the California Legislature** California. Governor,1966     *The Solicitors' Journal and Reporter* ,1884     *Kemp's mercantile gazette* ,1872     **Proceedings of the Wayne County Board of Supervisors** Wayne County (N.Y.) Board of Supervisors,1996     *Classification Plan* ,1989     *Approved Operating Budget for the Fiscal Year ...* Norfolk (Va.),1960     *Salary Book* Iowa. State Printing Board,1998     *Annual Report - Civil Service Bureau, Saint Paul, Minnesota* Saint Paul (Minn.). Civil Service Bureau,1971     **Pay Plan** Iowa. Merit Employment Department,1985     **Classification and Pay Plans** ,2001     **Minutes** ,1917     **New York State Service** New York (State). Dept. of Civil Service,1907

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