

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

Sample Finance Clerk Exam

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Auditing & systems : exam questions and explanations

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importance of evidence based care is explored along with different models of midwifery and the challenges of developing professional leadership. This textbook also considers women's human rights to sexual and reproductive health and respectful maternity care, stressing the importance of cultural sensitivity and contextually appropriate approaches. Midwives and other professionals will benefit from this reliable resource that indicates direction and provides information about the principles and practice of professional midwifery. This text also provides universities, organisations and individuals with a highly relevant resource to better equip them for international midwifery practice. It finally offers policy makers a reliable source of evidence based information for consideration in various evolving national and international situations.

The Union Postal Clerk & the Postal Transport Journal, 1921 **Finance, Quality Control Guide for Air Force Finance Officers (military Pay and Allowances)**, 1956 The Book of U.S. Postal Exams Veltisezar B. Bautista, 1986 *The Municipal Journal*, 1908 Municipal Journal and Public Works Engineer, 1923 The Union Postal Clerk, 1921 **The Incorporated Accountants' Journal**, 1889 **Healthcare Financial Management**, 1992 Some issues accompanied by supplements **The United States Army and Navy Journal and Gazette of the Regular and Volunteer Forces**, 1921

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