

**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

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profession It gathers in one place writings contemporary accounts recollections and historical studies that portray the early
decades of the profession It is a key book for students of the early development of the US accounting profession The
Accountant ,1928 Bookkeeper and Accountant Civil Service Examination Instruction Mark Wolff,1917 The National
Public Accountant ,1965 **Accountant Student and Accountants' Journal** ,1897 The National Union Catalog.
Pre-1956 Imprints ,1968 The Accountants Digest Leland Lawrence Briggs,1943 FAIR EMPLOYMENT PRACTICE
CASES Opinions of Federal and State Courts Under Federal and State Laws and Orders Relating to Employment
Discrimination Based on Race, Color, Religion, Sex, Sexual Orientation, National Origin, Age, or Disability ,1978
Congressional Record United States. Congress,1994 **Incorporated Accountants' Journal** ,1924 *A Catalog of*
Books Represented by Library of Congress Printed Cards. Supplement: Cards Issued August 1, 1942--December 31, 1947
,1948 **Employment Discrimination Law** Robert Belton,Dianne Avery,1999 Occupational Outlook Handbook ,1992
Describes 250 occupations which cover approximately 107 million jobs *The GAO Review* United States. General
Accounting Office,1982 *Occupational Outlook Handbook 2010-2011 (Paperback)* Labor Dept. (U.S.), Bureau of Labor
Statistics,2010 An important resource for employers career counselors and job seekers this handbook contains current
information on today s occupations and future hiring trends and features detailed descriptions of more than 250 occupations
Find out what occupations entail their working conditions the training and education needed for these positions their
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