

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

Us Senior Accountant Written Exam Practice

B Lingard



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Fair Employment Practice Cases, 1982 With case table **ACCA Paper P1 - Professional Accountant Practice and Revision Kit** BPP Learning Media, 2010-01-01 The Association of Chartered Certified Accountants ACCA is the global body for professional accountants With over 100 years of providing world class accounting and finance qualifications the ACCA has significantly raised its international profile in recent years and now supports a BSc Hons in Applied Accounting and an MBA BPP Learning Media is an ACCA Official Publisher The P1 Professional Accountant exam is based on the themes of professionalism responsibility and accountability The syllabus emphasises what is important for a well run organisation and illustrates the factors underpinning professional behaviour by accountants Corporate governance arrangements should ensure that the organisation functions smoothly and directors and managers are accountable Corporate governance requires sound systems of internal control and risk management Accountants should think carefully about what their ethical positions are and what views of society their professional opinions support Accountants and businesses should be aware of the social and environmental impacts their activities have The P1 Practice and Revision Kit contains invaluable guidance on how to tackle the exam It focuses on what you should look for in questions on different syllabus areas and what question requirements are asking you to do The questions the Kit provides enable you to put these skills into practice as they reflect the types of scenario question requirements and breadth of coverage that we expect to see in the exam The Kit includes all the illustrative questions issued by the examiner BPP Learning Media is the publisher of choice for many ACCA students and tuition providers worldwide Join them and plug into a world of expertise in ACCA exams *The Accountant*, 1928

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