

**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 Test Paper For Accountant Job

**Christian Drosten**



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## **Table of Contents Sample Test Paper For Accountant Job**

1. Understanding the eBook Sample Test Paper For Accountant Job
  - The Rise of Digital Reading Sample Test Paper For Accountant Job
  - Advantages of eBooks Over Traditional Books
2. Identifying Sample Test Paper For Accountant Job
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Sample Test Paper For Accountant Job
  - User-Friendly Interface
4. Exploring eBook Recommendations from Sample Test Paper For Accountant Job
  - Personalized Recommendations
  - Sample Test Paper For Accountant Job User Reviews and Ratings
  - Sample Test Paper For Accountant Job and Bestseller Lists
5. Accessing Sample Test Paper For Accountant Job Free and Paid eBooks
  - Sample Test Paper For Accountant Job Public Domain eBooks
  - Sample Test Paper For Accountant Job eBook Subscription Services
  - Sample Test Paper For Accountant Job Budget-Friendly Options

6. Navigating Sample Test Paper For Accountant Job eBook Formats
  - ePub, PDF, MOBI, and More
  - Sample Test Paper For Accountant Job Compatibility with Devices
  - Sample Test Paper For Accountant Job Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Sample Test Paper For Accountant Job
  - Highlighting and Note-Taking Sample Test Paper For Accountant Job
  - Interactive Elements Sample Test Paper For Accountant Job
8. Staying Engaged with Sample Test Paper For Accountant Job
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Sample Test Paper For Accountant Job
9. Balancing eBooks and Physical Books Sample Test Paper For Accountant Job
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Sample Test Paper For Accountant Job
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Sample Test Paper For Accountant Job
  - Setting Reading Goals Sample Test Paper For Accountant Job
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Sample Test Paper For Accountant Job
  - Fact-Checking eBook Content of Sample Test Paper For Accountant Job
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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