## ACCOUNTING COMPETENCY EXAM SAMPLE EXAM

1.	The accounting process does not include:				
	0	interpreting	d. of	bserving	
	ь.	reporting	e. el	lassifying	
	C.	purchasing			
2.	The financial statement or statements that pertain to a stated period of time is (are) the:				
	20	balance sheet			
	ь.				
	C.				
	d.	income statement			
	e.	none of the above			
3.	External users of financial accounting information include:				
	au.	lenders	d.	labor unions	
	ь.	prospective owners	C.	all of the above	
	C.	customers			
4.	Expenses can be found in the:				
	30.7	statement of owner's equity	d.	both b and c	
	b.	income statement	C.	all of the above	
	C.	balance sheet			
5.	This account does not appear on the income statement:				
	200	accumulated depreciation	d.	marketing expense	
	ь.	depreciation expense	e.	interest expense	
	c.	sales revenue			
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?				
	0	\$8,850	d.	cannot be determined	
	b.	\$15,700	c.	\$7,850	
	C.	\$7,750			

# **Sample Finance Clerk Exam**

**Lauren Gardner** 

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