ACCOUNTING COMPETENCY EXAM SAMPLE EXAM

1.	The accounting process does not include:			
	40	interpreting	d.	observing
	Ь.	reporting	C. 1	classifying
	C.	purchasing		
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 statem	ent.	
	cl.	income statement		
	C.	none of the above		
3.	External users of financial accounting information include:			
	a	lenders	d.	labor unions
	b.	prospective owners	e.	all of the above
	C.	customers		
4.	Expenses can be found in the:			
	a.	statement of owner's equity	d.	both b and c
	ъ.	income statement	e.	all of the above
	C.	balance sheet		
5.	This account does not appear on the income statement:			
	a	accumulated depreciation	d.	marketing expense
	b.	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?			
	a.	\$8,850	d.	cannot be determined
	ь.	\$15,700	Ø.,	\$7,850
	C.	\$7,750		

Sample Test For Accounting Clerk

Christian G. Meyer

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