

**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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this rulebook contains the official rules of fast pitch softball official rules of the world baseball softball confederation wbsc formerly operating as the international softball federation isf

official rules of softball international softball federation - May 20 2023

jul 12 2012 official rules of softball international softball federation appendix 1 e quick reference distance table backstop shall have an unobstructed area of not less than 7 62m 25 ft nor more than 9 14m 30 ft in width outside the foul lines and between home plate and the backstop

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intramural softball contests are governed by the official rules of thenational intramural recreational sports association nirsra with the following modifications o ffi ci al g ame seven innings constitute an officialgame unless a time limit darkness rain or run rule prevails five innings 4 1 2 if the home team is ahead is an official game

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