

**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 Accounting Test For New Hire

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Audit and Accounting Guide AICPA, 2019-08-14 State and local government audit and accounting is changing rapidly. This title features insights, comparisons, and best practices for some of the more complex areas such as pensions and post-employment benefits other than pensions (OPEB). This authoritative guide provides complete coverage of audit and accounting considerations critical for both preparers and auditors. This edition includes dual guidance for accountants and auditors early implementing GASB Statement No. 84, Fiduciary Activities. Topics covered also include Financial reporting and the financial reporting entity, Revenue and expense recognition, Capital asset accounting, The elements of net position, Accounting for fair value, Municipal securities offerings, Tax abatements. **AICPA Audit and Accounting Guide State and Local Governments** AICPA, 2017-09-25 With all the recent changes in state and local government audit and accounting, including changes to some of the more complex areas such as pensions and postemployment benefits other than pensions (OPEB), you can't afford to be without the most current guidance. This authoritative guide provides complete coverage of audit and accounting considerations critical for both preparers and auditors. This 2017 edition includes a new chapter on best practices for OPEB accounting, reporting, and auditing. It also provides insights, comparisons, and best practices for financial reporting and the financial reporting entity, revenue and expense recognition, capital asset accounting, the elements of net position, accounting for fair value, and much more. **Audit and Accounting Guide: Employee Benefit Plans** AICPA, 2016-11-21 Considered the industry standard resource, this guide provides practical guidance, essential information, and hands-on advice on the many aspects of accounting and authoritative auditing for employee benefit plans. This new 2016 edition is packed with information on new requirements, including the simplification of disclosure requirements for investments in certain entities that calculate net asset value per share or its equivalent, the simplification of disclosures for fully benefit-responsive investment contracts, plan investment disclosures, and measurement date practical expedient, and a new employee stock ownership plans chapter that includes both accounting and auditing. **Training and Qualifying Personnel for Performing Measurements for the Control and Accounting of Special Nuclear Material** R. J. Brouns, F. P. Roberts, 1980 **Accounting Information Systems** Arline A. Savage, Danielle Brannock, Alicja Foksinska, 2024 Accounting Information Systems presents a modern professional perspective that develops the necessary skills students need to be the accountants of the future. Through high-quality assessment and a tool-agnostic approach, students learn course concepts more efficiently and understand how course concepts are applied in the workplace through real-world application. To help students to be the accountants of the future, the authors incorporate their own industry experience and help showcase how AIS concepts are used through tools, spotlighting real accounting professionals and job opportunities. This international edition provides new and expanded coverage of topics including components of AIS, database forms and reports, and software tools for graphical documentation. The edition also includes new cases from across the world in the In the Real World feature in select chapters, showing how

the concepts in the chapter apply to a real world company or business Every chapter now includes new Concept Review questions at the end of each section focusing on key points students need to remember **Recent Research in**

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Proceedings of the 8th International Conference on Accounting, Management, and Economics (ICAME 2023) Arianto Patunru,Mubariq Ahmad,Mursalim Nohong,Arifuddin Arifuddin,Anas Iswanto Anwar,Rakhmat Nurul Prima Nugraha,Randi Kurniawan,2024-05-21 This is an open access book The International Conference on Accounting Management and Economics ICAME is an annual agenda organized by the Faculty of Economics and Business Hasanuddin University In 2023 we would like to introduce to you the 8th ICAME with the current theme entitled Establishing Inclusive Economy and Business SUB THEMEDevelopment EconomicsPublic EconomicsFinancial AccountingManagement AccountingFinance and InvestmentSustainability BusinessCorporate GovernanceHuman CapitalIslamic EconomicsOther Related Accounting Management Economics Issues We hope that our conference can add discussions and information from various research towards the discourse of new economic policy in the post pandemic era This activity also became an important agenda in publishing scientific papers by academics and became a positive contribution to mapping Indonesia s future development Therefore we would like to invite academics practitioners researchers to contribute to the development of economic and business management research through participating in the 8th of ICAME Thank you for your participation and we look forward to meeting you at the conference

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