

**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 Technician Written Examination

Christian G. Meyer



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United States. Congress. House. Government Operations Committee,1975 *Investigative Hearings on Energy and Environmental Activities of Federal Agencies During 1975* United States. Congress. House. Committee on Government Operations. Conservation, Energy, and Natural Resources Subcommittee,1975 Investigative Hearings on Energy and Environmental Activities of Federal Agencies During 1975: Hearings held April 10, 24; May 9; June 17, 1975 United States. Congress. House. Committee on Government Operations. Conservation, Energy, and Natural Resources Subcommittee,1975

Implementing National Qualifications Frameworks Across Five Continents Michael Young,Stephanie

Allais,2016-04-08 This book assesses the impact and implementation of national qualifications frameworks in sixteen different countries It presents two major lessons for policy makers thinking of introducing a National Qualifications Framework NQF First that an NQF is only a way of framing existing provision it cannot on its own lead to the acquisition of skills or knowledge Second as an attempt to standardize learning something that is only to a limited extent standardizable NQFs have disadvantages as well as advantages The research was funded by the International Labour Organization ILO and the European Training Foundation ETF and partly as a result of the ILO ETF Report the Editors were asked by the World Bank to help them in advising the government of India on introducing a NQF for vocational qualifications Building on the findings of the report the editors of this book presented an NQF implementation strategy to the Government of India on behalf of the World Bank It laid out the steps and stages that would be involved and took account of the earlier experiences of introducing an NQF Although this strategy was prepared specifically for the Government of India others who have read it felt it deserved wider circulation The report has therefore been included in this volume Since this research was undertaken the number countries especially developing countries implementing or introducing a NQF has continued to increase This book will be of interest to policy makers and researchers This book was originally published as a special issue of the Journal of Education and Work **Report of Project to Develop, Test, and Evaluate an Improved Approach to the Evaluation**

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