

**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 Test Paper For Accountant Job

Cidi Mahammed



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Table of Contents Sample Test Paper For Accountant Job

1. Understanding the eBook Sample Test Paper For Accountant Job
 - The Rise of Digital Reading Sample Test Paper For Accountant Job
 - Advantages of eBooks Over Traditional Books
2. Identifying Sample Test Paper For Accountant Job
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Sample Test Paper For Accountant Job
 - User-Friendly Interface
4. Exploring eBook Recommendations from Sample Test Paper For Accountant Job
 - Personalized Recommendations
 - Sample Test Paper For Accountant Job User Reviews and Ratings
 - Sample Test Paper For Accountant Job and Bestseller Lists
5. Accessing Sample Test Paper For Accountant Job Free and Paid eBooks
 - Sample Test Paper For Accountant Job Public Domain eBooks
 - Sample Test Paper For Accountant Job eBook Subscription Services

- Sample Test Paper For Accountant Job Budget-Friendly Options
- 6. Navigating Sample Test Paper For Accountant Job eBook Formats
 - ePub, PDF, MOBI, and More
 - Sample Test Paper For Accountant Job Compatibility with Devices
 - Sample Test Paper For Accountant Job Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Sample Test Paper For Accountant Job
 - Highlighting and Note-Taking Sample Test Paper For Accountant Job
 - Interactive Elements Sample Test Paper For Accountant Job
- 8. Staying Engaged with Sample Test Paper For Accountant Job
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Sample Test Paper For Accountant Job
- 9. Balancing eBooks and Physical Books Sample Test Paper For Accountant Job
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Sample Test Paper For Accountant Job
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Sample Test Paper For Accountant Job
 - Setting Reading Goals Sample Test Paper For Accountant Job
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Sample Test Paper For Accountant Job
 - Fact-Checking eBook Content of Sample Test Paper For Accountant Job
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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