# ACCOUNTING COMPETENCY EXAM SAMPLE EXAM

| 1. | The accounting process does not include:   |                             |       |                      |  |
|----|--|-----------------------------|-------|----------------------|--|
|    | 0  | interpreting                | d. of | bserving             |  |
|    | ь.   | reporting                   | e. el | lassifying           |  |
|    | C.   | purchasing                  |       |                      |  |
| 2. | The financial statement or statements that pertain to a stated period of time is (are) the:  |                             |       |                      |  |
|    | 20   | balance sheet               |       |                      |  |
|    | ь.   | balance sheet and journals  |       |                      |  |
|    | C.   |                             |       |                      |  |
|    | d.   | income statement            |       |                      |  |
|    | e.   | none of the above           |       |                      |  |
| 3. | External users of financial accounting information include:  |                             |       |                      |  |
|    | au.  | lenders                     | d.    | labor unions         |  |
|    | ь.   | prospective owners          | C.    | all of the above     |  |
|    | C.   | customers                   |       |                      |  |
| 4. | Expenses can be found in the:  |                             |       |                      |  |
|    | 30.7   | statement of owner's equity | d.    | both b and c         |  |
|    | b.   | income statement            | C.    | all of the above     |  |
|    | C.   | balance sheet               |       |                      |  |
| 5. | This account does not appear on the income statement:  |                             |       |                      |  |
|    | 200  | accumulated depreciation    | d.    | marketing expense    |  |
|    | ь.   | 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? |                             |       |                      |  |
|    | 0  | \$8,850                     | d.    | cannot be determined |  |
|    | b.   | \$15,700                    | c.    | \$7,850              |  |
|    | C.   | \$7,750                     |       |                      |  |

# **Sample Accounting Technician Written Examination**

**Victor M. Corman** 

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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 of Non-supervisory Positions at GS-1 Thru GS-15 United States Civil Service Commission. Bureau of Policies and Standards.1974 **Federal Service Entrance Examination** ,1970 The Lifelong Learning Sector: Reflective Reader Susan Wallace, 2010-03-01 This book provides an overview of the Lifelong Learning Sector while also helping students engage with professional writing Each chapter in the book is presented as an independently authored paper concentrating on a key theme including professionalism reflective practice and how previous experience can shape teaching Guidance and discussion notes follow to help the reader evaluate the writing and approach and activities are included to develop the readers own professional skills in reading and writing This is an invaluable text for all those working towards QTLS covering key content demystifying academic writing and encouraging reflective reading and practice Equal Employment

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