

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

# Accounting Clerk 1 Test

**United States Civil Service  
Commission**

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Parliamentary Papers Great Britain. Parliament. House of Commons, 1903 An Exercise in Redeployment Ron Thomas, 2013-10-22 An Exercise in Redeployment The Report of a Trade Union Study Group discusses the report of a trade union study group that probed the cancellation of the TSR2 project forcing some 2 000 employees of Bristol Siddeley Engines Ltd to look for other jobs The report shows how the study group saw and handled the problems how they saw management's reactions the efforts of the full time trade union officials the response from Ministry of Labor officers and attitudes on the shop floor and in the office Emphasis is placed on the shop floor environment and the shop floor negotiators This book is comprised of 15 chapters and opens with a background description of the aircraft industry followed by a discussion on the TSR2 and the thinking and expectations behind the British government's decision to cancel the project An analysis of redundancy then follows with the group's thoughts directed towards the sort of questions which are not very often addressed The negotiations that took place including those involving severance pay and overtime are considered The extent of the

experience of members of the study group in previous redundancies is also assessed The last section gives some indication of what happened to some of the TSR2 workers who nominated themselves to leave under the voluntary system This monograph will be of interest to trade union members and officials as well as labor policymakers

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