

**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

Acc Written Exam Question Paper

Lei Huang



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Table of Contents Acc Written Exam Question Paper

1. Understanding the eBook Acc Written Exam Question Paper
 - The Rise of Digital Reading Acc Written Exam Question Paper
 - Advantages of eBooks Over Traditional Books
2. Identifying Acc Written Exam Question Paper
 - 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 Acc Written Exam Question Paper
 - User-Friendly Interface
4. Exploring eBook Recommendations from Acc Written Exam Question Paper

- Personalized Recommendations
 - Acc Written Exam Question Paper User Reviews and Ratings
 - Acc Written Exam Question Paper and Bestseller Lists
5. Accessing Acc Written Exam Question Paper Free and Paid eBooks
 - Acc Written Exam Question Paper Public Domain eBooks
 - Acc Written Exam Question Paper eBook Subscription Services
 - Acc Written Exam Question Paper Budget-Friendly Options
 6. Navigating Acc Written Exam Question Paper eBook Formats
 - ePub, PDF, MOBI, and More
 - Acc Written Exam Question Paper Compatibility with Devices
 - Acc Written Exam Question Paper Enhanced eBook Features
 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Acc Written Exam Question Paper
 - Highlighting and Note-Taking Acc Written Exam Question Paper
 - Interactive Elements Acc Written Exam Question Paper
 8. Staying Engaged with Acc Written Exam Question Paper
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Acc Written Exam Question Paper
 9. Balancing eBooks and Physical Books Acc Written Exam Question Paper
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Acc Written Exam Question Paper
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Acc Written Exam Question Paper
 - Setting Reading Goals Acc Written Exam Question Paper
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Acc Written Exam Question Paper

- Fact-Checking eBook Content of Acc Written Exam Question Paper
 - 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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