

**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

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California. Court of Appeal (1st Appellate District). Records and Briefs California (State)., **Golden Gate University Law Review** Golden Gate University. School of Law,1981 **Wisconsin Statutes of 1898** Wisconsin,1906 **Supplement to the Wisconsin Statutes of 1898** Wisconsin,1906 *California. Court of Appeal (2nd Appellate District). Records and Briefs* California (State)., Received document entitled APPENDIX TO PETITION FOR WRIT **Journal of the Senate, State of Florida** Florida. Legislature. Senate,1989 **National Underwriter** ,1962 **The National Underwriter Fire and Casualty Edition** ,1962 **The National Underwriter** ,1962 *Professional Safety* ,2002-07 *Financial Accounting Exam Questions and Explanations* Irvin Gleim,2010-07-01 *Ege Fin Bs Acad* Gleim,2018-08 **Financial Accounting Exam Questions and Explanations, 13th Ed.** Irvin N. Gleim,2007 Financial Accounting Exam Questions and Explanations Irvin N. Gleim,2012-04-30 **Specialized Forensic Accounting Certificate and Exam** AICPA,2020-03-31 The Specialized Forensic Accounting Certificate program 43 0 CPE Credits covers unique areas including bankruptcy property damages family law and more Leverage this program to acquire new skills begin the CFF Credential pathway or earn CPE credits Because each forensic accounting engagement is unique with its facts and objectives the forensic accountant needs to use appropriate specialized forensic knowledge tools and procedures during the engagement A basic knowledge of each area is helpful However no one practitioner would be expected to know them all but rather would seek expert assistance where necessary Through narration by industry subject matter experts and application exercises this certificate program covers unique areas of a forensic engagement including bankruptcy business individual intellectual property damages mergers and acquisitions family law divorce and more Composed of required education and the respective Certified in Financial Forensics CFF credential s Specialized Forensics Knowledge exam this certificate program was developed to assist you in customizing your professional development goals in one of the following ways Acquiring new skills and earning a certificate in a growing practice area Learn new skills enhance your existing competency or take a deep dive into this growing practice area You ll gain new comprehension that will allow you to demonstrate your proficiency and stand out among your peers Earn the certificate by completing the required learning and passing the Specialized Forensics Knowledge exam Once you complete the Specialized Forensic Accounting Certificate if you haven t already done so consider earning the Core Forensic Accounting Certificate Beginning the pathway to completing the CFF Credential Use the certificate program as a more flexible way to earn your CFF Credential The Specialized Forensic Accounting Certificate program covers topics found in the Content Specification Outline CSO for the Specialized Forensic Knowledge exam section of the CFF Credential exam Completion of the education and passing the exam as well as completing the Core Forensic Accounting Certificate program will fulfill the education and exam requirements needed to earn the CFF credential The flexibility in earning both of these certificates saves you approximately 20 CPE hours versus

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