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Testing Guide

WAYNE COUNTY DEPARTMENT OF
PERSONNEL/HUMAN RESOURCES

REIMAGINE YOUR CAREER!

Helping You Achieve Your Testing Goals

This guide is for the Account Clerk position. The test itself is 67 questions and you will have 120 minutes to complete the test. You may use calculators on the desktop or actual calculators (we have a few to provide if need be). Please keep your phones on silent, you may take an emergency call or use the restroom at any time in the lobby, but please be aware of the time remaining on your exam.

You will receive the results of your test via mail, if you pass your name will be

forwarded to the departments with the vacancies for any type of interviews/etc. If you fail, you can reapply and be scheduled to retake the exam.

An individual with a disability may request an accommodation to enable the completion of employment exams as part of the hiring process. If you require additional assistance, or a reasonable accommodation, please contact hrexam@waynecounty.com, or call (313)-224-5901



TEST PREPARATIONS

Please give yourself a few minutes to review the instructions. If you have any questions, please notify the examiner. Do not use the Back, Forward, or Refresh buttons to navigate within the test. You may end the session whenever you like by clicking the End Test button; your progress up to that point will be recorded, but you will not be able to resume the test. Also, you may review the job description for additional content information.



The total receipts of a business for a given period are known as:

Select the single best answer:

- ☒ A. the gross income
- ☐ B. the net income
- ☐ C. profit
- ☐ D. encumbrances

The working capital of a business is the excess of:

Select the single best answer:

- ☐ A. net worth over current liabilities
- ☐ B. current liabilities over current assets
- ☐ C. liabilities over assets
- ☒ D. current assets less current liabilities

If, in a trial balance, the difference between the debit and credit sides is exactly divisible by 9, the source of error is most likely:

Select the single best answer:

- ☐ A. a mistake in balancing an account
- ☐ B. an omission of an item in posting
- ☒ C. transposition of digits
- ☐ D. faulty addition

A salesperson, who is on the road, can stay at a basic motel for two days at the same price as in a luxury hotel for one day. The cost in the luxury hotel is twice as much as at a business class hotel. The business class hotel costs \$75 per day. The cost for the salesperson to stay at a basic motel for nine days is:

Select the single best answer:

- ☐ A. \$ 337.50
- ☒ B. \$ 675.00
- ☐ C. \$1012.50
- ☐ D. \$1350.00

Each of 12 clerks in a personnel records section is responsible for the records of 230 employees. When two clerks leave the section, their work is distributed equally among those remaining. The number of employee records that each clerk is responsible for is:

Select the single best answer:

- ☐ A. 242
- ☐ B. 256
- ☒ C. 276
- ☐ D. 280

Anything in the nature of a debt or outstanding obligation of a business that must be met at some future time is:

Select the single best answer:

- ☐ A. an expense
- ☒ B. a liability
- ☐ C. a deferred charge
- ☐ D. a loss

A suspense account:

Select the single best answer:

- ☒ A. is used to post charges or credits temporarily pending the determination of the proper accounts to which they are to be posted
- ☐ B. supports in detail the debit and credit summaries recorded in a control account
- ☐ C. shows actual financial position and results of operation
- ☐ D. enters the formally adopted annual operating budget into the general ledger for formal budgetary integration



In what type of accounts would you record a cash sale to a customer?

Select the single best answer:

- ☒ A. You would record the cash in an asset account and the sale amount in a revenue account.
- ☐ B. You would record the sale amount in a liability account and the cash in a revenue account.
- ☐ C. You would record the cash in a revenue account and the sale amount in an asset account.
- ☐ D. You would record the cash in a liability account and the sale amount in a revenue account.
- ☐ E. You would record both the sale amount and the cash in an asset account.

What type of entries do you use to correct any mistakes and get your books back in balance at the end of an accounting period?

Select the single best answer:

- ☐ A. Recurring Entries
- ☐ B. Closing Entries
- ☐ C. Posting Entries
- ☒ D. Correcting Entries
- ☐ E. Manual Entries

The Accounts Payable account is in which of the following categories?

Select the single best answer:

- ☐ A. Asset
- ☒ B. Liability
- ☐ C. Equity
- ☐ D. Expense
- ☐ E. Revenue

What type of account is the Credit Cards Payable account?

Select the single best answer:

- ☐ A. Current Asset
- ☐ B. Long-Term Asset
- ☒ C. Current Liability
- ☐ D. Long-Term Liability
- ☐ E. Equity

Suppose you receive a bill for a new shipment of products. Where would you record that bill in the accounting system, so that you can pay it in the future?

Select the single best answer:

- ☐ A. Cost of Goods Sold
- ☐ B. Credit
- ☒ C. Accounts Payable
- ☐ D. Accounts Receivable
- ☐ E. Expenses

The sum of all of your customer Accounts Receivable is listed as part of _____ on your balance sheet.

Select the single best answer:

- ☐ A. Current Liabilities
- ☐ B. Long-term Liabilities
- ☒ C. Current Assets
- ☐ D. Long-term Assets
- ☐ E. Owner's Equity



Notes:

