

- ▶ HELPING YOU ACHIEVE YOUR TESTING GOALS....1
- ▶ SAMPLE TEST....2
- ▶ CONTACT INFO & NOTES....5

Testing Guide

WAYNE COUNTY DEPARTMENT OF
PERSONNEL/HUMAN RESOURCES

REIMAGINE YOUR CAREER!

Helping You Achieve Your Testing Goals

This guide is for the **Accountant** exam. The test itself is 40 questions and you will have 60 minutes to complete the test. You may use calculators provided by the computer desktop or actual calculators (we have a few to provide if needed).

- Please keep your phones on silent.
- Restrooms are available at any time in the lobby.

Alert the testing facilitator if you receive an emergency call or need to leave the room. 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.



If reasonable accommodation is needed to participate in the job application, exam or interview process, to perform essential job functions, and/or to receive other benefits and privileges of employment, please contact the Wayne County Department of Personnel/Human Resources at 313-224-5901 or via email at hrexam@waynecounty.com. Hearing or speech impaired persons using TDD's or similar devices may contact the Michigan Relay Center, toll free at (800) 6493777 or 711 to communicate directly with the Department of Personnel/Human Resources during regular working hours.

TEST PREPARATIONS

Please give yourself a few minutes to review the instructions. If you have any questions, please notify the testing facilitator. 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.



Under governmental accounting systems, appropriations are given legal effect by means of the:

Select the single best answer:

- ☐ A. approval of the appropriate department head and the order of the chief executive
- ☐ B. approval of the chief executive and the order of the controller
- ☐ C. order of the chief executive alone
- ☒ D. legislative action or passage of ordinance by governing board

The type of account with a normal credit balance is a/an:

Select the single best answer:

- ☐ A. asset
- ☐ B. drawing
- ☒ C. revenue
- ☐ D. expense

The receipt of cash from customers in payment of their accounts would be recorded by a debit to:

Select the single best answer:

- ☒ A. cash, and a credit to accounts receivable
- ☐ B. accounts receivable, and a credit to cash
- ☐ C. cash, and a credit to revenue
- ☐ D. accounts payable, and a credit to cash

Amortization is a term used in connection with:

Select the single best answer:

- ☐ A. mortality rates
- ☐ B. depreciation in the value of farm property
- ☐ C. international trade
- ☒ D. the repayment of principal and interest on debts

As of the balance sheet date, accrued rent expense is most properly shown as:

Select the single best answer:

- ☐ A. deferred income
- ☒ B. current liability
- ☐ C. deferred charge
- ☐ D. current asset

Which of the following summarizes the financial performance of a business over a period of time?

Select the single best answer:

- ☐ A. A budget
- ☐ B. A balance sheet
- ☒ C. An income statement
- ☐ D. None of the above



Governmental funds should recognize revenues:

Select the single best answer:

- ☒ A. in the accounting period when they become measurable and available
- ☐ B. using the accrual basis of accounting
- ☐ C. using the cash basis of accounting
- ☐ D. in accordance with budgetary revenue estimates

Which type of fund can be either expendable or nonexpendable?

Select the single best answer:

- ☐ A. debt service
- ☐ B. enterprise
- ☒ C. trust
- ☐ D. special revenue

If the effect of the debit portion of a specific adjusting entry is to increase an asset account, the effect of the credit portion of the entry would not be to:

Select the single best answer:

- ☐ A. decrease an asset account
- ☐ B. increase a liability account
- ☒ C. decrease a liability account
- ☐ D. decrease an expense account

If the ending inventory is overstated, cost of goods sold is:

Select the single best answer:

- ☒ A. understated and net earnings for the period are overstated
- ☐ B. understated and net earnings for the period are understated
- ☐ C. overstated and net earnings for the period are overstated
- ☐ D. overstated and net earnings are understated

Steno Service, Inc. performed services for customers during the month totaling \$1400, for which it billed the customers. What entry should be made?

Select the single best answer:

- ☐ A. Debit cash \$1400, credit Service Revenue \$1400
- ☒ B. Debit Accounts Receivable \$1400, credit Service Revenue \$1400
- ☐ C. Debit Notes Receivable \$1400, credit Service Revenue \$1400
- ☐ D. Debit Service Revenue \$1400, credit Accounts Payable \$1400

Debits:

Select the single best answer:

- ☐ A. increase assets and decrease expenses, liabilities, revenue, and equity
- ☒ B. increase assets and expenses and decrease liabilities, revenue and equity
- ☐ C. increase assets and equity and decrease liabilities, expenses and revenue
- ☐ D. decrease assets and expenses and increase liabilities, revenue, and equity



What is a basic requirement of a good system of accounting records?

Select the single best answer:

- ☒ A. It must be so clear that at any subsequent time, the exact nature of the transaction is understood without the aid of notes, memory etc
- ☐ B. It must be so simple and clear that the most inexperienced clerk in the office may obtain needed information from it without assistance
- ☐ C. All transactions must be arranged in a journal alphabetically according to the names of the persons involved
- ☐ D. It must be based on the single-entry system of bookkeeping

When transactions are recorded on an accrual basis, they are posted:

Select the single best answer:

- ☐ A. when payment is made
- ☐ B. after payment is made
- ☐ C. when deposit is made
- ☒ D. when obligation is incurred

The term "capital expenditures" refers to:

Select the single best answer:

- ☐ A. transactions involving the payment of cash
- ☐ B. expenses incurred in the sale of capital stock
- ☐ C. maintenance expense
- ☒ D. purchases of fixed assets



Notes