



Information Handout for Hillsborough County Civil Service Board Accountant I, II and III Examination

This handout has been developed to prepare applicants for taking the Hillsborough County Civil Service Board Accountant examination. The following pages contain general test preparation information as well as brief descriptions of the content area(s) of the test. Answers to sample questions are provided at the end of this handout.

Please Read Before Testing

Notice: Taking and passing a drug test and a job-related physical examination may be required as conditions of initial employment and continued employment!

Notice: If you believe that you are a covered individual under the federal Americans with Disabilities Act (ADA) and would like to request accommodation in the application or testing process, please make your request in person, in writing, or by telephone to any member of our staff at (813) 272-5625.

Testing Location and Telephone Number: Tests are administered online using any Internet-connected computer (iPads or similar small screen devices are not recommended).

TESTING RULES: *Violation of these rules may result in you being disqualified.*

- a) You cannot receive help of any kind with any of the questions on this test.
- b) No cell phone use of any kind (turn off cell phone before starting) .
- c) Calculators are not permitted.
- d) Written material of any type is not permitted.

TEST TAKING TIPS

1. Organize your schedule to allow for the test time plus one hour. The additional hour will allow for traffic, the time required to park your vehicle and walk to the Civil Service Office.
2. Be well rested.
3. Do not take the test on an empty stomach.
4. Study the appropriate subject area for written tests and/or practice your skill for typing or data entry performance tests.
5. Relax as much as possible.
6. Read all test instructions you will receive with your test.
7. Manage your time once testing begins. Most people finish testing within the two hour time limit as a countdown timer will be available to you during your testing session.
8. There is no penalty for guessing. A good strategy would be not to leave any items blank, even if you do not know the answer.

Sample Test Questions

The information that follow is provided to help you prepare for the Accountant examination administered by Hillsborough County Civil Service. Applicants must achieve a passing score in order to be certified by Civil Service and to continue with the selection process.

Section I: General Accepted Accounting Principles

The test is basically one part: knowledge of accounting principles. However, this one part can be broken down into sub-areas that include: debit and credit recognition, accounting concepts, account status, transaction classifications, account differentiation, worksheet analysis, auditing, internal control, interest/depreciation and discounts, and governmental accounting.

Example Number:

1. Control accounts are used in bookkeeping primarily because:
 1. they balance the sinking fund.
 2. they give an internal check and save time.
 3. they aid in equalizing the assets and liabilities.
 4. they aid in equalizing the debits and credits in a trial balance.
 5. all of the above.

2. It is better to use the reserve (or allowance) method of handling bad debts than to charge them directly to bad debts expense because:
 1. the business does not lose its legal right to collect when the charge is to the reserve.
 2. the income tax law requires the reserve method.
 3. a more correct showing of net profit results as between periods.
 4. losses can be avoided by using the reserve.
 5. all of the above.

3. A statement showing changes in assets, liabilities, and net worth between two dates, and classifying them to show how the funds were provided and used, is called a:
 1. comparative balance sheet.
 2. comparative profit and loss statement.
 3. comparative surplus statement.
 4. statement of sources and uses of funds.
 5. statement of funding.

In the course of performing the audit of a group of accounts, an auditor is reviewing a schedule that has been prepared by personnel of the department being audited. It is obvious that some amounts were not entered in the schedule: two missing numbers are designated by Roman numerals I and II.

				Variation	
Account Number	Actual	Budget	Variation	Type A	Type B
100	40	66	26	15	11
101	100	110	10	(3)	13
102	402	637	235	235	
103	1,166	994	(172)	-I-	(80)
104	1,077	1,113	36	9	-II-

4. Based on the above schedule, the amount of item I is:

1. 42
2. 85
3. (92)
4. 69
5. 59

5. Based on the above schedule, the amount of item II is:

1. 36
2. (36)
3. 25
4. 11
5. 27

Answer Key

ANSWER TO QUESTION NUMBER 1:

Control accounts are used in bookkeeping because they give an internal check and save time; therefore, response number two is the correct answer.

ANSWER TO QUESTION NUMBER 2:

The correct answer is three, “a more correct showing of net profit results as between periods.”

ANSWER TO QUESTION NUMBER 3:

The correct response is four: a statement of sources and uses of funds. If you look closely at the sentence “...worth between two dates, and classifying them to show how the funds were provided and used, ...” you can see that “provided and used” means nearly the same as the answer of “sources and uses” of funds.

ANSWER TO QUESTION NUMBER 4:

The answer to question four can be derived by studying an account that is completed. For instance, account number 100 has a budget of 66 and an actual of 40. The difference, budget minus actual (66-40), equals the variation (26). Variation types A and B combined (15 + 11) add up to the variation (26). The answer to question 4 then is the number added to negative 80 that equals negative 172 (numbers in parenthesis are negative). Therefore, the only correct answer is (92).

ANSWER TO QUESTION NUMBER 5:

The correct answer is response five since 9 plus 27 equals the variation of 36.