

Louisiana Department of State Civil Service

Sample Questions for  
Series 9242  
APT TEST

**ACCOUNTING  
PARAPROFESSIONAL  
TEST**

\*\*\*\*\*

This booklet contains *SAMPLE QUESTIONS ONLY*.

None of the questions in this booklet are actual test questions. They are samples and are not intended to cover all topics which may appear on the test.

Studying this booklet *WILL NOT NECESSARILY IMPROVE YOUR TEST SCORE*.

January 2007

## **PREPARING FOR THE ACCOUNTING PARAPROFESSIONAL TEST**

### **WHAT IS THIS TEST?**

The Accounting Paraprofessional Test (APT) is a written exam given to all applicants for accounting paraprofessional jobs.

### **WHAT KINDS OF QUESTIONS ARE ON THIS TEST?**

The test measures the basic abilities common to accounting paraprofessional jobs. There are sixty items on this test. The test questions are not divided into sections. The areas covered by the test questions are described below:

#### **BOOKKEEPING AND ACCOUNTING PROBLEMS:** 20 questions

These questions are designed to assess your ability to work bookkeeping and accounting problems.

#### **MATH:** 15 questions

These questions test your ability to compute the answer for basic mathematical word problems. You will be asked to make addition, subtraction, division and multiplication computations. You will also be asked to compute percentages and averages.

#### **JOURNAL PROBLEMS:** 15 questions

These questions are designed to assess your ability to decide the correct journal entry for specific transactions.

#### **ACCOUNTING TERMS:** 10 questions

These questions are designed to assess your knowledge of accounting term meanings.

## **HOW DO I USE THIS BOOKLET?**

This booklet contains a sample of the different types of questions on the test. None of the sample questions will actually be on the test, but they are very similar to the actual questions.

After the end of the sample question section, you are given the correct answers. You should carefully study each sample question to become familiar with questions of the same type on the test. Do not be discouraged if you are unable to answer some of the sample questions correctly.

## **TIPS FOR TAKING THE TEST**

1. To avoid the risk of arriving too late to be admitted to the test, allow extra time for traveling to the test center. **Notify the Department of Civil Service in advance if you will require special testing accommodations due to a disability.**
2. Pay close attention to the instructions given by the monitor at the beginning of the test session.
3. Read the instructions included in the written test booklet carefully. These instructions are given to help you and should be followed very closely.
4. Use your watch or clock to keep track of the time.
5. Read each question carefully. Then read **all** of the answers to each question before deciding which answer is correct.
6. If you are having a hard time answering a question, skip that one and come back to it later if you have the time.
7. Try to answer each question even if you must guess at the answer. The final grade will be based only on the number of correct answers. There is no penalty for guessing.
8. Be sure to mark your answer properly on your answer sheet and **not** in the test booklet. You will only be given credit for answers you mark on the answer sheet.

## SAMPLE QUESTIONS

### **BOOKKEEPING AND ACCOUNTING PROBLEMS**

Use the following information to answer questions 1-3: The table shown below has positive and negative numbers entered in the rows and columns. Use this table to answer questions 1 through 3.

582.76	321.54	-439.07
159.35	-647.28	-271.99
467.15	722.63	-951.63

1. The total of the second column is:

1. -759.92
2. -399.89
3. 396.89
4. 759.92

2. The total of the first row is:

1. 465.23
2. 1209.26
3. 1343.37
4. -871.63

3. The total of the third column is:

1. 845.95
2. 238.15
3. -356.29
4. -1662.69

Use the following information for questions 4-6: The table below indicates the gross wages, insurance payment and net pay for each of three employees. Use this table to answer questions 4 through 6.

<b>Employee Name</b>	<b>Gross Wages</b>	<b>Insurance Payment</b>	<b>Net Pay</b>
Chris Taylor	\$ 840.00	50.00	714.00
Pat Jones	1445.00	176.50	1068.50
Peter Spence	950.00	95.00	783.00

4. What percentage of gross wages from Peter Spence's check is being paid for insurance?
  1. 10%
  2. 15%
  3. 20%
  4. 22%
  
5. What percentages of gross wages is Chris Taylor receiving as net pay?
  1. 35%
  2. 54%
  3. 67%
  4. 85%
  
6. What would 12 percent of Pat Jones' gross wages be?
  1. \$ 157.50
  2. \$ 173.40
  3. \$ 361.25
  4. \$ 433.50

## ACCOUNTING TERMS

7. A credit to a revenue account:
  1. decreases revenues.
  2. increases equity.
  3. decreases equity.
  4. increases assets.
  
8. An amount, payable in money, goods, or service, owed by a business to a creditor is known as a/n:
  1. equity.
  2. debt.
  3. liability.
  4. asset.
  
9. The “straight-line” method of depreciation assumes that:
  1. the amount charged to operations, if placed on interest, will accumulate to more than the amount to be depreciated.
  2. the asset being depreciated will usually require heavier repairs in the later periods.
  3. the rate of return of an asset depreciated decreases with the age of the asset.
  4. the depreciation of an asset is a uniform function of time.
  
10. An accounting system that records income when earned and expenditures when the liability is incurred operates on the:
  1. cash basis.
  2. cumulative basis.
  3. deferred basis.
  4. accrual basis.

## **JOURNALIZING**

**Use the following passage to answer questions 11 through 14. Transactions take place during the current accounting period. Choose the correct journal entry for the transaction listed. Use the accounts listed below in formulating your journal entry.**

Mage, Incorporated is a major department store in this area. A partial list of accounts used in the business is listed below.

Accounts Payable	Interest Receivable
Accounts Receivable	Notes Payable
Allowance for Bad Debt	Prepaid Taxes
Bad Debt Expense	Tax Expenses
Cash	Purchases
Cash Dividend	Purchase Returns and Allowances
Common Stock	Retained Earnings
Insurance Expense	Sales
Interest Expense	Sales Returns and Allowances
Interest Income	Taxes payable

---

11. The company bought merchandise totaling \$5000 on account.
1. Debit Accounts Payable; credit Cash.
  2. Debit Purchases; credit Accounts Payable.
  3. Debit cash; credit Sales.
  4. Debit Accounts Payable; credit Purchases.

12. A customer returned merchandise that he had previously purchased on account.
  1. Debit Sales Returned and Allowances; credit Accounts Receivable.
  2. Debit Sales Returns and Allowances; credit Cash.
  3. Debit Cash; credit Accounts Receivable.
  4. Debit Sales Returns and Allowances; credit Accounts Receivable, Sales.
  
13. Received payment from a customer account; the payment included interest charges.
  1. Debit Interest Income; credit Cash.
  2. Debit Notes Payable, Cash; credit Interest Income, Accounts Receivable.
  3. Debit Cash; credit Cash, interest Income.
  4. Debit Cash; credit Accounts Receivable, Interest Income.
  
14. The accountant recorded the taxes accrued at the end of the period.
  1. Debit Tax Expense; credit Cash.
  2. Debit Taxes Payable; credit Tax Expense.
  3. Debit Tax Expense; credit Taxes Payable.
  4. Debit Prepaid Taxes; credit Cash.

## MATH

15. Pat Wilmont processed 300 purchase agreements during the month of June. During the month of July, she processed 10 percent fewer purchase agreements. How many purchase agreements did she process in July?
1. 220
  2. 240
  3. 270
  4. 280
16. A state employee drove from Lake Charles to a conference in Baton Rouge. A total distance from the round trip was 240 miles. The time required to travel one way to Baton Rouge was two hours. Due to heavy traffic during the return trip to Lake Charles, an extra hour was required. How much slower was the state employee traveling on the return trip?
1. 20 mph slower
  2. 15 mph slower
  3. 10 mph slower
  4. None of the above.
17. Yellow Marker Pens                    5 boxes @ \$4.37 a box  
Lined Legal Sized Tablets        8 tablets @ \$1.49 a tablet  
Letter-Sized Binders                12 boxes of 24 @ \$6.92 a box

What will the cost of these supplies be, if a 10 percent discount is given to the total cost?

1. \$ 83.04
2. \$ 94.89
3. \$ 105.13
4. \$ 115.81

18. The estimated completion time for a particular 100 item test is  $3 \frac{1}{3}$  hours. Ten applicants actually took the test and completed it in 3 hours. What is the difference between the actual and estimated rate of completion per item?
1. 10 seconds per item
  2. 12 seconds per item
  3. 14 seconds per item
  4. 16 seconds per item

## ANSWERS

### **Bookkeeping and Accounting Problems**

1. 3
2. 1
3. 4
4. 1
5. 4
6. 2

### **Accounting Terms**

7. 2
8. 3
9. 4
10. 4

### **Journalizing**

11. 2
12. 1
13. 4
14. 3

### **Math**

15. 3
16. 1
17. 3
18. 2