

PRACTICE EXAM 7: ACCOUNT CLERK CAREER EXAM PREP (100 QUESTIONS)

This standalone practice exam contains 100 multiple-choice questions. Suggested time: 3 hours. For practice, aim for 70% or higher. Actual Account Clerk civil-service examinations vary by jurisdiction, so always follow the official announcement for your test. Choose the single best answer for each question.

1. Which pair of account numbers is exactly the same?

- A. AC-407193 / AC-407139
- B. AC-470193 / AC-407193
- C. AC-407193 / AC-4071930
- D. AC-407193 / AC-407193

2. Which entry contains a transposition error compared with reference number 582741?

- A. 582741
- B. 587241
- C. 5827410
- D. 582741

3. Using ordinary letter-by-letter alphabetizing, which vendor name should be filed first?

- A. Harbor Office Supply
- B. Harrison Paper Co.
- C. Hartwell Printing
- D. Haven Business Forms

4. How many times does the sequence 47 appear in 474947247147? Count overlapping appearances if any.

- A. 2
- B. 3
- C. 4
- D. 5

5. A filing code uses the first two letters of the vendor name followed by the last three digits of the invoice number. What is the code for Meridian Supply, invoice 845219?

- A. ME845
- B. MR219
- C. ME521
- D. ME219

6. Which record exactly matches the reference: 06/18/26 | ID 391-728 | \$482.10?

- A. 06/18/26 | ID 391-728 | \$482.10
- B. 06/18/26 | ID 391-782 | \$482.10
- C. 06/18/26 | ID 391-728 | \$428.10
- D. 06/19/26 | ID 391-728 | \$482.10

7. Under the rule 'file by last name, then first name,' which name comes second? Names: Ava Benton, Luis Benton, Cara Bell, Noah Berg.

- A. Cara Bell
- B. Ava Benton
- C. Luis Benton
- D. Noah Berg

8. Which invoice line differs from the reference line 77318 | 04/09/26 | 1,264.55 only in the amount?

- A. 77381 | 04/09/26 | 1,264.55
- B. 77318 | 04/19/26 | 1,264.55
- C. 77318 | 04/09/26 | 1,246.55
- D. 77381 | 04/19/26 | 1,246.55

9. Which number appears twice in this list? 81426, 84126, 81462, 81624, 81426

- A. 81426
- B. 84126
- C. 81462
- D. 81624

10. Rule: ignore the word 'The' at the beginning of a business name when filing. Which business files first?

- A. The Beacon Group
- B. Beacon Office Mart
- C. Able Stationers
- D. The Cedar Company

11. Which entry differs from reference code PX7-418-02 by exactly one character?

- A. PX7-481-02
- B. PX7-418-03
- C. PX7-4180-02
- D. PX-418-02

12. Codes are formed as department number + first letter of vendor + last two digits of year. Department 16, vendor Northline, year 2026 produces which code?

- A. 16N20
- B. 26N16
- C. 16L26
- D. 16N26

13. Which number is missing from the ascending sequence 3104, 3106, 3108, __, 3112?

- A. 3109
- B. 3110
- C. 3111
- D. 3114

14. How many entries in the list begin with 52? 5218, 5021, 5294, 5520, 5207, 2520

- A. 2
- B. 4
- C. 5
- D. 3

15. Which employee record is an exact match for reference MORALES, J. | 007418 | FT?

- A. MORALES, J. | 007418 | FT
- B. MORALES, J. | 007481 | FT
- C. MORALES, I. | 007418 | FT
- D. MORALES, J. | 007418 | PT

16. Which is the correct ascending order for these codes: B-104, A-219, A-105, B-019?

- A. A-219, A-105, B-019, B-104

- B. B-019, B-104, A-105, A-219
- C. A-105, A-219, B-019, B-104
- D. A-105, B-019, A-219, B-104

17. A clerk compares 638492 with 638942. Which statement is correct?

- A. One digit was omitted.
- B. A digit was added.
- C. The 4 and 9 are transposed.
- D. Only the final digit changed.

18. How many of these entries exactly match reference 204-771? 204-771, 204-717, 204-771, 240-771, 204-771

- A. 3
- B. 2
- C. 4
- D. 5

19. Which code contains a reversal of the letter pair in reference AB-6205?

- A. AB-6025
- B. AB-6206
- C. A-6205
- D. BA-6205

20. Place these invoice numbers in ascending numerical order: 9087, 8907, 9078, 8970. Which is third?

- A. 8907
- B. 9078
- C. 8970

D. 9087

21. What is $3,486 + 7,925$?

A. 10,411

B. 11,311

C. 11,411

D. 12,411

22. What is $12,000 - 4,786$?

A. 7,114

B. 7,214

C. 7,224

D. 8,214

23. What is 48×36 ?

A. 1,628

B. 1,736

C. 1,824

D. 1,728

24. What is $9,360 \div 24$?

A. 390

B. 360

C. 380

D. 410

25. What is $\frac{3}{4} + \frac{5}{8}$?

A. $1 \frac{1}{8}$

B. $1 \frac{5}{8}$

C. $\frac{11}{16}$

D. $1 \frac{3}{8}$

26. What is $\frac{7}{9} - \frac{2}{9}$?

A. $\frac{5}{18}$

B. $\frac{9}{5}$

C. $\frac{5}{9}$

D. $\frac{1}{9}$

27. What is $0.875 + 2.46$?

A. 3.335

B. 3.325

C. 3.245

D. 3.435

28. What is 14.2×3.5 ?

A. 47.9

B. 49.7

C. 49.2

D. 50.7

29. What is 125% of 64?

- A. 72
- B. 78
- C. 88
- D. 80

30. 18 is what percent of 72?

- A. 25%
- B. 20%
- C. 30%
- D. 40%

31. What is the average of 18, 24, 31, and 27?

- A. 24
- B. 26
- C. 25
- D. 27

32. Round 18,746 to the nearest hundred.

- A. 18,600
- B. 18,700
- C. 18,750
- D. 18,800

33. What is $2.4 \div 0.06$?

- A. 4
- B. 24
- C. 40

D. 400

34. What is 15% of \$860?

A. \$119.00

B. \$129.00

C. \$139.00

D. \$149.00

35. A price of \$240 is reduced by 20%. What is the reduced price?

A. \$192

B. \$188

C. \$196

D. \$200

36. What is $\frac{5}{6}$ of 90?

A. 70

B. 72

C. 78

D. 75

37. What is $1,425.60 + 98.75 - 240.35$?

A. 1,274.00

B. 1,284.00

C. 1,284.90

D. 1,294.00

38. If 8 boxes each contain 125 forms, how many forms are there?

- A. 875
- B. 950
- C. 1,125
- D. 1,000

39. What is the ratio 45:60 in simplest form?

- A. 2:3
- B. 4:5
- C. 3:4
- D. 5:6

40. A total of \$1,680 is split equally among 7 accounts. How much goes to each?

- A. \$240
- B. \$220
- C. \$230
- D. \$250

41. An office buys 14 binders at \$6.75 each. What is the total cost before tax?

- A. \$87.50
- B. \$91.00
- C. \$101.25
- D. \$94.50

42. A cash drawer starts with \$250. During the day it receives \$684.25 and pays out \$119.80. What should the ending cash be?

- A. \$794.45
- B. \$804.05
- C. \$814.45
- D. \$934.05

43. A department has a \$12,500 supply budget and has spent \$8,735. How much remains?

- A. \$3,765
- B. \$3,665
- C. \$3,775
- D. \$4,765

44. An invoice totals \$1,260. A vendor allows a 5% discount. What amount is due after the discount?

- A. \$1,187
- B. \$1,197
- C. \$1,207
- D. \$1,223

45. A clerk processes 96 invoices in 8 hours at a constant rate. How many invoices are processed per hour?

- A. 10
- B. 12
- C. 14
- D. 16

46. A customer owes \$2,450 and pays \$875. What balance remains?

- A. \$1,575
- B. \$1,475
- C. \$1,585
- D. \$1,675

47. A shipment contains 360 forms packed equally into 12 cartons. If 5 cartons are used, how many forms were used?

- A. 120
- B. 140
- C. 150
- D. 180

48. A weekly report shows \$4,800 collected Monday through Thursday and \$1,275 collected Friday. What is the weekly total?

- A. \$5,975
- B. \$6,025
- C. \$6,175
- D. \$6,075

49. An employee works 40 regular hours at \$18 per hour and 5 overtime hours at 1.5 times the regular rate. What is gross pay?

- A. \$855
- B. \$810
- C. \$825
- D. \$900

50. A \$2,400 balance is paid in three installments: \$650, \$825, and the remainder. What is the final installment?

- A. \$875
- B. \$900
- C. \$925
- D. \$975

51. A department ordered 75 units but received 68. What percent of the order was received, rounded to the nearest whole percent?

- A. 88%
- B. 91%
- C. 89%
- D. 93%

52. Four invoices are \$118, \$242, \$315, and \$205. What is their average amount?

- A. \$210
- B. \$225
- C. \$230
- D. \$220

53. A copier lease costs \$325 per month. What is the cost for 9 months?

- A. \$2,825
- B. \$2,900
- C. \$3,025
- D. \$2,925

54. A petty cash fund is \$300. Receipts total \$214.65 and cash on hand is \$85.35. What is the fund difference?

- A. \$1.00 shortage

- B. \$5.00 shortage
- C. \$0.00
- D. \$10.00 overage

55. A clerk enters 135 records in 3 hours. At the same rate, how many records can be entered in 5 hours?

- A. 180
- B. 225
- C. 210
- D. 240

56. Which account is normally classified as an asset?

- A. Accounts Receivable
- B. Accounts Payable
- C. Service Revenue
- D. Rent Expense

57. Which source document commonly tells an accounts payable clerk what a vendor is billing for goods or services?

- A. Bank deposit slip
- B. Customer remittance advice
- C. Employee time sheet
- D. Vendor invoice

58. What is the main purpose of a purchase order?

- A. To authorize and document a purchase before billing
- B. To record a customer's payment
- C. To reconcile a bank statement

D. To calculate employee deductions

59. Which account is normally a liability?

- A. Cash
- B. Accounts Payable
- C. Office Supplies
- D. Service Revenue

60. When a business receives cash from a customer who previously owed money on account, what happens to Accounts Receivable?

- A. It increases.
- B. It becomes revenue again.
- C. It decreases.
- D. It is unchanged.

61. Which document is most useful for showing that goods ordered were actually delivered before an invoice is paid?

- A. Chart of accounts
- B. Receiving report
- C. Payroll register
- D. Aging schedule

62. What does a credit memo from a vendor generally indicate to the buyer?

- A. The amount owed to the vendor is increased.
- B. A new purchase order was approved.
- C. The amount owed to the vendor is reduced.
- D. A customer payment was deposited.

63. Which statement best describes a chart of accounts?

- A. A list of unpaid vendor invoices only
- B. A schedule of employee work hours
- C. A list of bank deposits in transit
- D. A structured list of account names and codes used by an organization

64. If an office buys supplies for cash, which two broad account types are affected?

- A. One asset increases and another asset decreases.
- B. A liability increases and revenue increases.
- C. An expense decreases and cash increases.
- D. Revenue decreases and a liability decreases.

65. What is the purpose of a trial balance?

- A. To prove every transaction is economically correct
- B. To compare total debit balances with total credit balances
- C. To list only overdue customer accounts
- D. To show only cash received during the month

66. Which document most directly supports an employee's hours worked for payroll processing?

- A. Approved time sheet
- B. Purchase order
- C. Customer statement
- D. Bank reconciliation

67. A payment voucher is primarily used to do what?

- A. Create a customer sales order
- B. Count inventory physically
- C. Document and authorize a payment for processing
- D. Set an employee's tax rate

68. Which account normally increases when a business earns service revenue on account?

- A. Accounts Payable
- B. Cash only
- C. Unearned Revenue only
- D. Accounts Receivable

69. What is the strongest reason to attach source documents to a transaction record?

- A. They guarantee no accounting error can occur.
- B. They provide evidence and an audit trail for the entry.
- C. They replace the need for account codes.
- D. They eliminate the need for approvals.

70. A customer statement is most commonly used to show what?

- A. Transactions and balance associated with a customer's account
- B. Employee payroll deductions
- C. Vendor receiving quantities only
- D. The organization's complete general ledger

71. The bank statement balance is \$9,850. There are \$1,200 of outstanding checks and a \$450 deposit in transit. Ignoring other items, what is the adjusted bank balance?

- A. \$8,200
- B. \$10,600
- C. \$9,100
- D. \$11,500

72. The cash ledger shows \$6,420. A \$75 bank service charge has not yet been recorded in the books. What should the corrected book balance be, ignoring other items?

- A. \$6,395
- B. \$6,345
- C. \$6,420
- D. \$6,495

73. Which bank-reconciliation item normally requires no journal entry when it is simply a timing difference?

- A. Bank service charge
- B. NSF customer check
- C. Book recording error
- D. Outstanding check

74. A ledger account has a beginning debit balance of \$2,300, debit postings of \$750, and credit postings of \$1,100. What is the ending balance?

- A. \$1,200 debit
- B. \$2,650 debit
- C. \$1,950 debit
- D. \$4,150 debit

75. A trial balance shows total debits of \$48,920 and total credits of \$48,290. What is the difference?

- A. \$530
- B. \$730
- C. \$1,210
- D. \$630

76. A check was correctly written for \$684 but was entered in the cash ledger as \$648. By how much is cash overstated?

- A. \$36
- B. \$26
- C. \$46
- D. \$72

77. What is the primary purpose of reconciling a subsidiary accounts receivable ledger to its control account?

- A. To confirm customer balances agree with the general-ledger total
- B. To calculate employee gross pay
- C. To approve new purchase orders
- D. To determine bank deposit timing

78. A deposit of \$1,425 recorded by the company on the last day of the month does not appear on the bank statement. It is most likely what?

- A. An outstanding check
- B. A bank service charge
- C. A vendor credit memo
- D. A deposit in transit

79. Cash receipts posted to customer accounts total \$7,840, but the daily cash receipts journal totals \$7,480. What is the difference to investigate?

- A. \$260
- B. \$320
- C. \$360
- D. \$460

80. Which action is best when a ledger posting error is discovered after posting?

- A. Erase the original entry so no change is visible.
- B. Correct it using the organization's authorized correction procedure and preserve the audit trail.
- C. Create an offsetting entry without documentation.
- D. Ignore it if the difference is small.

81. Terms are 2/10, net 30 on a \$900 invoice. If the buyer pays within the discount period, what amount is due?

- A. \$882
- B. \$880
- C. \$890
- D. \$918

82. A customer owes \$1,600. A credit memo of \$125 is issued and then a \$600 payment is received. What balance remains?

- A. \$850
- B. \$875
- C. \$900
- D. \$1,075

83. Which receivable would usually appear in the oldest aging category?

- A. An invoice 10 days past due

- B. An invoice 28 days past due
- C. An invoice 95 days past due
- D. An invoice 45 days past due

84. An employee earns \$760 gross pay and has deductions of \$118.40, \$52.75, and \$36.85. What is net pay?

- A. \$542.00
- B. \$562.00
- C. \$570.00
- D. \$552.00

85. A vendor invoice is for 30 units, but the receiving report shows only 27 units received. What should the clerk do before payment?

- A. Pay for all 30 units immediately.
- B. Change the receiving report to 30 units.
- C. Investigate the quantity mismatch under the organization's matching procedure.
- D. Delete the invoice and wait for a new month.

86. A customer balance is \$2,120. The customer pays \$1,300, and no other activity occurs. What is the new accounts receivable balance?

- A. \$720
- B. \$920
- C. \$3,420
- D. \$820

87. An employee works 32 hours at \$20 per hour. What is gross pay before deductions?

- A. \$620

- B. \$640
- C. \$660
- D. \$680

88. Which record is most useful for identifying customers with overdue balances?

- A. Accounts receivable aging schedule
- B. Payroll register
- C. Purchase requisition
- D. Bank deposit slip

89. A supplier sends a corrected invoice lowering the amount from \$745 to \$695 before payment. By how much should Accounts Payable decrease?

- A. \$50
- B. \$40
- C. \$60
- D. \$100

90. Which control best reduces the risk of paying the same vendor invoice twice?

- A. Paying every invoice on the day received
- B. Removing invoice numbers after payment
- C. Allowing one person to create and approve all payments
- D. Checking invoice number and vendor against existing payment records before approval

91. A report lists monthly supply costs: Jan \$820, Feb \$760, Mar \$910, Apr \$810. What is the four-month total?

- A. \$3,200
- B. \$3,250

- C. \$3,300
- D. \$3,400

92. A table shows invoices processed: Unit A 128, Unit B 154, Unit C 139, Unit D 147. Which unit processed the most?

- A. Unit A
- B. Unit B
- C. Unit C
- D. Unit D

93. A report shows budget \$5,000 and actual spending \$4,625. What is the favorable variance, defined here as budget minus actual?

- A. \$325
- B. \$425
- C. \$625
- D. \$375

94. A table lists customer balances: North \$640, East \$820, South \$575, West \$965. What percentage of the \$3,000 total is West's balance?

- A. About 28.5%
- B. About 30.0%
- C. About 32.2%
- D. About 35.8%

95. A daily log shows deposits of \$1,240, \$985, \$1,115, and \$1,360. What is the average deposit?

- A. \$1,175
- B. \$1,150

- C. \$1,200
- D. \$1,225

96. You notice the same invoice number and amount appear in the payment queue twice for the same vendor. What is the best first action?

- A. Approve both because the vendor submitted both entries.
- B. Place the duplicate on hold and verify the records before either payment is released.
- C. Delete both entries without documenting the issue.
- D. Change one invoice number so the entries look different.

97. A coworker who does not handle payroll asks to see another employee's deduction details out of curiosity. What is the best response?

- A. Share it because both people work for the same employer.
- B. Do not disclose the information and follow the office's confidentiality rules.
- C. Read the figures aloud but do not print them.
- D. Show only the largest deduction.

98. While entering receipts, you are interrupted before completing a batch. What is the best way to reduce the chance of duplicate or skipped entries when you return?

- A. Restart the entire batch and enter everything again.
- B. Guess which receipt was last based on memory.
- C. Skip the next receipt to avoid duplication.
- D. Record the last completed item and resume there.

99. A customer says a payment was made, but the account shows no payment and you cannot locate supporting records. What should you do?

- A. Document the discrepancy and investigate or escalate it according to procedure before changing the balance.
- B. Reduce the balance based only on the customer's statement.
- C. Tell the customer the payment definitely was never made.
- D. Create a temporary receipt with an estimated date.

100. You discover that you entered \$540 as \$450 on a posted record. What is the best response?

- A. Leave it because the difference is under \$100.
- B. Overwrite the value without leaving any record of the change.
- C. Use the authorized correction process promptly and document the reason for the change.
- D. Create an unrelated entry to make the total balance.

Practice Exam 7: Answer Key and Explanations

- 1. D** — Only the first pair matches character for character. The other choices contain a transposition, a changed digit position, or an added trailing zero. Exact comparison is required because a visually similar account number can point to a different record. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.
- 2. B** — A transposition occurs when two characters exchange positions. In 587241, the 2 and 7 are reversed relative to 582741. An added zero is an insertion error, while the entries that exactly reproduce the reference contain no error. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.
- 3. A** — Compare the names from left to right. After the initial Ha, Harbor continues with r-b, while Harrison and Hartwell continue with r-r and r-t, and Haven continues with v. The earliest differing letter determines the filing order. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.
- 4. C** — Scan the digits in adjacent pairs: 47 appears at the beginning, again after 49, again after 24, and once at the end. That produces four occurrences. Counting by adjacent pairs prevents skipping a valid sequence or counting nonadjacent digits. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.
- 5. D** — The rule requires the first two letters of Meridian, which are ME, and the final three digits of 845219, which are 219. Combining those parts gives ME219. The other choices use the first digits, the

wrong letters, or the wrong three-digit segment. That check supports accurate records. It also preserves a clear audit trail.

6. A — The correct record matches the date, identification number, and amount exactly. Each distractor changes one element: two digits in the ID, two digits in the amount, or the day of the date. Exact matching requires checking every field. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.

7. B — Alphabetizing by last name places Bell first, then Benton, then Berg because Bel comes before Ben, which comes before Ber. Within Benton, Ava precedes Luis by first name. Therefore Ava Benton occupies the second position in the complete filing order. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.

8. C — The correct choice keeps the invoice number and date unchanged while changing only the amount from 1,264.55 to 1,246.55. The other choices alter the invoice number, the date, or several fields at once. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.

9. A — The first and fifth entries are both 81426, so that number is duplicated. The other numbers use the same digits in different positions but occur only once. A reliable duplicate check compares the complete sequence rather than just recognizing familiar digits. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.

10. C — Ignoring an initial The means the names are compared as Able Stationers, Beacon Group, Beacon Office Mart, and Cedar Company. Able begins with A, which precedes B and C, so it files first under the stated rule. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.

11. B — PX7-418-03 changes only the final character, replacing 2 with 3. The other choices transpose digits, insert an extra digit, or omit a character. Checking the code position by position makes the single-character difference clear. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.

12. D — The department contributes 16, Northline contributes its first letter N, and the year 2026 contributes its last two digits 26. Keeping the parts in the stated order produces 16N26. Each distractor violates either the source or order of one component. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.

13. B — The sequence increases by two each time: 3104, 3106, 3108, 3110, 3112. Therefore 3110 is the missing value. Recognizing the consistent interval is the most direct way to detect a missing record number in a regularly numbered series. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.

14. D — The entries 5218, 5294, and 5207 begin with 52. The remaining entries begin with 50, 55, and 25. Counting only the leading two digits gives three qualifying entries and avoids counting 52 when it

appears elsewhere. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.

15. A — The matching record reproduces the surname, initial, six-digit identifier, and status code exactly. The distractors change the identifier, the initial, or the employment status. Exact-match questions require attention to every element, including leading zeros and short codes. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.

16. C — Sort first by the letter prefix, placing all A codes before B codes. Within each letter, compare the numerical portion: 105 comes before 219, and 019 comes before 104. That produces A-105, A-219, B-019, B-104. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.

17. C — The two numbers contain the same six digits, but the fourth and fifth positions switch from 4-9 to 9-4. That is a transposition. No digit is missing or added, and the final digit remains 2 in both numbers. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.

18. A — The first, third, and fifth entries are exact matches to 204-771, giving a total of three. The second reverses the last two digits, and the fourth changes the first three-digit group. Exact matching means both groups and their order must agree. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.

19. D — BA-6205 reverses the two-letter prefix AB to BA while leaving the numeric portion unchanged. The other choices transpose digits, change one digit, or omit a letter. Identifying the type of clerical error requires comparing both content and position. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.

20. B — Ascending order is 8907, 8970, 9078, 9087. Therefore 9078 is third. Comparing thousands first, then hundreds, tens, and ones, prevents a common error caused by judging numbers by their visible digit patterns instead of their numeric value. A careful clerk compares one character at a time rather than relying on the overall appearance of the entry.

21. C — Adding by place value gives 3,486 plus 7,925 equals 11,411. The ones total 11, creating a carry, and the remaining columns must include each carry correctly. A quick subtraction check, 11,411 minus 7,925, returns 3,486. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

22. B — Subtracting 4,786 from 12,000 gives 7,214. Because several zeros require regrouping, it is especially important to work one place at a time. Adding 4,786 back to 7,214 returns 12,000, confirming the subtraction. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

23. D — Multiplying 48 by 36 gives 48 times 30, or 1,440, plus 48 times 6, or 288. The sum is 1,728. Splitting the multiplier into tens and ones makes the calculation easier to verify. Checking the operation

and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

24. A — Dividing 9,360 by 24 gives 390 because 24 times 390 equals 9,360. One way to see this is 24 times 400 equals 9,600, then subtract 24 times 10, or 240, to reach 9,360. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

25. D — Convert three-fourths to eighths: $\frac{3}{4}$ equals $\frac{6}{8}$. Adding $\frac{6}{8}$ and $\frac{5}{8}$ gives $\frac{11}{8}$, which is $1\frac{3}{8}$. Using a common denominator keeps numerator addition valid and prevents the common mistake of adding denominators. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

26. C — Because both fractions already have denominator 9, subtract only the numerators: 7 minus 2 equals 5. The result is $\frac{5}{9}$. Changing the denominator would alter the size of the fractional units and is not appropriate here. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

27. A — Align the decimal points before adding: 2.460 plus 0.875 equals 3.335. Writing the trailing zero makes the place values easy to see. Misaligned decimals can shift hundredths into tenths or thousandths and produce a plausible but incorrect total. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

28. B — Ignoring decimals first, 142 times 35 equals 4,970. The factors contain two decimal places in total, so the product is 49.70, or 49.7. Estimating 14 times 3.5 near 49 also confirms the decimal placement. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

29. D — Convert 125% to 1.25 and multiply by 64. One hundred percent of 64 is 64, and an additional 25% is 16, so the total is 80. This decomposition provides an easy mental check. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

30. A — Divide the part by the whole: 18 divided by 72 equals 0.25. Converting 0.25 to a percent gives 25%. Reversing the fraction would produce a value greater than 100% and would not answer the question asked. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

31. C — Add the four values to get 100, then divide by the four observations. The average is 25. Dividing by the total number of entries is essential; using three or five as the divisor would misstate the mean. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

32. B — To round to the nearest hundred, inspect the tens digit. In 18,746, the tens digit is 4, so the hundreds digit remains 7 and the lower digits become zero. The rounded value is 18,700. Checking the

operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

33. C — Move both decimal points two places to convert the division to 240 divided by 6. That quotient is 40. Multiplying 40 by 0.06 gives 2.4, which confirms that the decimal adjustment preserved the original ratio. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

34. B — Convert 15% to 0.15 and multiply by 860 to get 129. Another method is 10% of 860, or 86, plus 5%, or 43, for the same \$129 result. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

35. A — A 20% reduction means paying 80% of the original amount. Multiplying 240 by 0.80 gives 192. Alternatively, 20% of 240 is 48, and 240 minus 48 also equals 192. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

36. D — Divide 90 by 6 to find one-sixth, which is 15, then multiply by 5 to get 75. This method keeps the fraction operation clear and makes it easy to check that the result is less than 90. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

37. B — First add 1,425.60 and 98.75 to obtain 1,524.35. Then subtract 240.35, leaving 1,284.00. Keeping cents aligned throughout prevents a decimal-place error and makes the final subtraction straightforward. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect. That check supports accurate records.

38. D — Multiply the number of boxes by the number of forms per box: 8 times 125 equals 1,000. Repeated addition gives the same result, but multiplication is faster and less prone to omission when every box contains the same quantity. That check supports accurate records. It also preserves a clear audit trail. This prevents avoidable posting errors.

39. C — The greatest common factor of 45 and 60 is 15. Dividing both terms by 15 produces 3:4. A ratio is simplified only when both terms are divided by the same nonzero factor, preserving their relationship. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

40. A — Equal allocation requires division: 1,680 divided by 7 equals 240. Multiplying 240 by 7 returns 1,680, confirming the result. Equal shares must sum back to the original total without a remainder. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

41. D — Multiply the unit price by the quantity: 14 times \$6.75 equals \$94.50. Splitting 14 into 10 and 4 gives \$67.50 plus \$27.00, which confirms the total before any tax or other charge. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

42. C — Start with \$250, add receipts of \$684.25 to get \$934.25, then subtract payouts of \$119.80. The expected ending cash is \$814.45. The sequence matters because receipts increase cash and payments decrease it. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

43. A — Remaining budget equals the authorized amount minus expenditures to date. Subtracting \$8,735 from \$12,500 gives \$3,765. Adding \$3,765 back to \$8,735 returns the original budget, providing a quick check. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

44. B — Five percent of \$1,260 is \$63. Subtracting \$63 from \$1,260 leaves \$1,197 due. Equivalently, multiplying \$1,260 by 95% gives the same result. The discount reduces the amount owed, so it must be subtracted. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

45. B — Rate equals total work divided by total time. Ninety-six invoices divided by eight hours equals 12 invoices per hour. Multiplying 12 by 8 returns 96, confirming that the hourly rate is consistent with the stated workload. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

46. A — A payment reduces the amount receivable. Subtract \$875 from \$2,450 to get a remaining balance of \$1,575. Adding the payment and remaining balance together returns the original \$2,450 obligation. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

47. C — First find the forms per carton: 360 divided by 12 equals 30. Five cartons therefore contain 5 times 30, or 150 forms. Solving in two steps prevents using the total carton count as the quantity actually used. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

48. D — The weekly total is the sum of the two stated collection amounts. Adding \$4,800 and \$1,275 gives \$6,075. The time labels simply divide the week into two portions; no averaging or percentage calculation is needed. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

49. A — Regular pay is 40 times \$18, or \$720. The overtime rate is \$27, and 5 overtime hours produce \$135. Adding \$720 and \$135 gives gross pay of \$855 under the stated overtime rule. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

50. C — The first two installments total \$1,475. Subtracting that amount from the \$2,400 balance leaves \$925 for the final installment. The three payments then sum to the original balance, confirming that no amount is left unpaid. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

51. B — Divide the quantity received by the quantity ordered: 68 divided by 75 is about 0.9067. Converting to a percent gives 90.67%, which rounds to 91% to the nearest whole percent. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

52. D — The four invoices total \$880. Dividing \$880 by four gives an average of \$220. An average is not the middle invoice or the largest amount; it is the total divided by the number of invoices. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

53. D — Multiply the monthly cost by the number of months: \$325 times 9 equals \$2,925. A quick check is \$325 times 10, or \$3,250, minus one month of \$325, which also gives \$2,925. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

54. C — Receipts plus cash on hand should equal the authorized fund. Here \$214.65 plus \$85.35 equals exactly \$300.00, so there is no shortage or overage. The reconciliation compares accounted-for receipts and remaining cash with the established fund total. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

55. B — The hourly rate is 135 divided by 3, or 45 records per hour. At that same rate, five hours produces 45 times 5, or 225 records. The problem assumes the work rate remains constant throughout the period. Checking the operation and decimal placement is important because a small arithmetic error can make a payment, ledger, or report appear incorrect.

56. A — Accounts Receivable represents amounts customers owe the organization, so it is an asset because it is expected to provide future economic value through collection. Accounts Payable is a liability, Service Revenue is income, and Rent Expense is an expense. The key is to identify the business event first and then determine which records or accounts that event changes.

57. D — A vendor invoice identifies the seller, items or services billed, quantities, prices, terms, and amount due. It is a primary document used to support an accounts payable obligation. A deposit slip supports a bank deposit, remittance advice accompanies customer payment, and a time sheet supports payroll. That check supports accurate records.

58. A — A purchase order is created by the buyer to authorize and document an intended purchase, typically before the vendor issues an invoice. It supports purchasing control and later matching. Customer payments, bank reconciliation, and payroll deductions use different records and procedures. The key is to identify the business event first and then determine which records or accounts that event changes.

59. B — Accounts Payable represents amounts the organization owes vendors or other creditors, so it is a liability. Cash and Office Supplies are assets because the organization controls them. Service Revenue reports income earned rather than an obligation to pay another party. The key is to identify the business event first and then determine which records or accounts that event changes.

60. C — Collecting a previously recorded receivable converts one asset into another: cash increases while Accounts Receivable decreases. The revenue was recognized when the sale or service was originally recorded, so collecting the balance does not create the same revenue a second time. The key is to identify the business event first and then determine which records or accounts that event changes.

61. B — A receiving report documents what goods were received and in what quantity. When matched with the purchase order and vendor invoice, it helps confirm that payment is supported by an authorized purchase and actual receipt. The other records serve accounting classification, payroll, or receivables-monitoring purposes. That check supports accurate records.

62. C — A vendor credit memo commonly records a reduction in the buyer's obligation, such as for returned goods, an allowance, or an overcharge correction. It therefore reduces the amount payable to that vendor. It is not a purchase authorization, customer receipt, or increase in the liability. That check supports accurate records.

63. D — A chart of accounts organizes the account titles and codes used to classify transactions in the accounting system. It may include assets, liabilities, revenue, expenses, and other categories. It is broader than a vendor list, payroll schedule, or bank-reconciliation item list. The key is to identify the business event first and then determine which records or accounts that event changes.

64. A — Buying supplies for cash exchanges one asset for another: Supplies increases and Cash decreases. The transaction does not create revenue or a liability when payment is immediate. Recognizing the two affected resources helps a clerk post the purchase consistently. The key is to identify the business event first and then determine which records or accounts that event changes.

65. B — A trial balance lists ledger account balances and checks whether total debits equal total credits. Equality helps detect certain posting or arithmetic errors, but it does not prove that every transaction was classified correctly or recorded in the proper account. The key is to identify the business event first and then determine which records or accounts that event changes.

66. A — An approved time sheet or equivalent time record provides the hours used to calculate employee pay. A purchase order authorizes purchasing, a customer statement summarizes receivables, and a bank reconciliation explains differences between cash records and the bank. The key is to identify the business event first and then determine which records or accounts that event changes.

67. C — A payment voucher packages or references the documentation needed to approve and process a disbursement. It helps show what is being paid, why, and under whose authorization. Sales orders, physical inventory counts, and payroll withholding settings are separate processes. The key is to identify the business event first and then determine which records or accounts that event changes.

68. D — When service revenue is earned on account, the customer owes the organization, so Accounts Receivable increases. Cash does not increase until collection occurs. Accounts Payable relates to amounts owed to vendors, while unearned revenue generally represents amounts received before revenue is earned. That check supports accurate records. It also preserves a clear audit trail.

69. B — Source documents support the amount, date, parties, and purpose of a transaction, creating an audit trail that reviewers can follow. They improve control but do not guarantee perfection, replace account classification, or eliminate approval requirements. Documentation complements those controls rather than substituting for them. That check supports accurate records. It also preserves a clear audit trail.

70. A — A customer statement summarizes activity and the balance on a customer's account, often including invoices, credits, payments, and the amount due. It is not a payroll record, receiving report, or complete general ledger. Its focus is the relationship with that customer. The key is to identify the business event first and then determine which records or accounts that event changes.

71. C — Start with the bank balance of \$9,850, subtract outstanding checks of \$1,200, and add the \$450 deposit in transit. The adjusted bank balance is \$9,100. Outstanding checks have not yet reduced the bank statement, while the deposit in transit has not yet increased it. That check supports accurate records. It also preserves a clear audit trail.

72. B — A bank service charge reduces cash and must be recorded on the organization's books if it was not previously entered. Subtracting \$75 from the \$6,420 book balance gives \$6,345. This is a book-side adjustment, not a timing difference on the bank side. Reconciliation works by explaining timing differences and correcting true recording errors rather than forcing two totals to agree.

73. D — An outstanding check has already been recorded in the organization's cash records but has not yet cleared the bank, so it is a timing difference and usually requires no new book entry. Bank charges, returned checks, and book errors generally require the organization's records to be updated. That check supports accurate records.

74. C — Combine the debit amounts first: \$2,300 plus \$750 equals \$3,050. Subtract the \$1,100 of credits, leaving a \$1,950 debit balance. The calculation follows the account's stated debit-balance direction and the postings provided. Reconciliation works by explaining timing differences and correcting true recording errors rather than forcing two totals to agree.

75. D — Subtract total credits from total debits: \$48,920 minus \$48,290 equals \$630. The unequal totals signal that the trial balance does not balance, though the difference alone does not identify the exact posting or arithmetic error that caused it. Reconciliation works by explaining timing differences and correcting true recording errors rather than forcing two totals to agree.

76. A — The books reduced cash by only \$648 even though the actual check was \$684. The recorded decrease is therefore \$36 too small, so the book cash balance is overstated by \$36. The correction must reduce book cash by that difference. Reconciliation works by explaining timing differences and correcting true recording errors rather than forcing two totals to agree.

77. A — The accounts receivable subsidiary ledger contains individual customer balances, while the control account carries their total in the general ledger. Reconciling the two confirms that the detailed records and summary total agree, helping detect posting omissions or duplicate entries. Reconciliation

works by explaining timing differences and correcting true recording errors rather than forcing two totals to agree.

78. D — A deposit recorded by the company but not yet reflected by the bank at month-end is normally classified as a deposit in transit. It is a timing difference that increases the adjusted bank balance. It is not a check, bank fee, or vendor credit. That check supports accurate records. It also preserves a clear audit trail.

79. C — Subtract the journal total from the customer-account postings: \$7,840 minus \$7,480 equals \$360. That difference should be investigated because the detailed postings and the summarized cash receipts record should reconcile when the same transactions are included. Reconciliation works by explaining timing differences and correcting true recording errors rather than forcing two totals to agree.

80. B — A discovered posting error should be corrected through the approved process so the original entry, correction, reason, and authorization remain traceable. Erasing records, making undocumented offsets, or ignoring known errors weakens the audit trail and can create larger reconciliation problems later. Reconciliation works by explaining timing differences and correcting true recording errors rather than forcing two totals to agree.

81. A — A 2% discount on \$900 equals \$18. Paying within the stated discount period reduces the amount due to \$900 minus \$18, or \$882. The notation describes the vendor's stated terms for this problem; the discount is applied to the invoice amount. That check supports accurate records. It also preserves a clear audit trail.

82. B — The credit memo reduces the customer's balance from \$1,600 to \$1,475. The \$600 payment reduces it again to \$875. Both events decrease Accounts Receivable, so they are subtracted from the original amount owed. The clerk should base the entry on the authorized transaction, the stated terms, and the supporting records rather than on assumptions.

83. C — An aging schedule groups receivables by how long they have been outstanding or past due. Among the choices, 95 days is the greatest age, so that invoice belongs in the oldest category. The exact category labels can vary by organization, but relative age does not. That check supports accurate records.

84. D — Total deductions are \$118.40 plus \$52.75 plus \$36.85, which equals \$208.00. Subtracting \$208.00 from \$760.00 gross pay leaves \$552.00 net pay. Net pay is the amount remaining after the stated deductions are taken from gross earnings. The clerk should base the entry on the authorized transaction, the stated terms, and the supporting records rather than on assumptions.

85. C — The invoice and receiving report disagree, so the discrepancy should be investigated before payment according to the organization's matching and approval process. Paying the full amount without review or altering a source document would bypass controls. Deleting a valid invoice also destroys needed information. That check supports accurate records. It also preserves a clear audit trail.

86. D — The payment reduces the receivable, so subtract \$1,300 from the \$2,120 balance. The new amount owed is \$820. Adding the payment and remaining balance gives \$2,120, confirming that the

customer account was reduced correctly. The clerk should base the entry on the authorized transaction, the stated terms, and the supporting records rather than on assumptions.

87. B — Gross pay before deductions is hours worked multiplied by the hourly rate. Thirty-two hours times \$20 equals \$640. Because the problem states no overtime, premium, or additional earnings, no other pay component needs to be included. The clerk should base the entry on the authorized transaction, the stated terms, and the supporting records rather than on assumptions.

88. A — An accounts receivable aging schedule organizes customer balances by age, making overdue amounts easy to identify and prioritize for follow-up. A payroll register concerns employee pay, a purchase requisition initiates purchasing, and a deposit slip documents funds placed in a bank account. That check supports accurate records. It also preserves a clear audit trail.

89. A — The corrected invoice reduces the obligation from \$745 to \$695. The difference is \$50, so Accounts Payable should decrease by \$50 if the original amount had already been recorded. The adjustment should be supported by the corrected vendor documentation. The clerk should base the entry on the authorized transaction, the stated terms, and the supporting records rather than on assumptions.

90. D — Comparing the vendor and invoice number with existing records helps identify an invoice already entered or paid. Paying immediately, removing identifiers, or concentrating creation and approval with one person weakens controls and makes duplicate payment harder to detect. The clerk should base the entry on the authorized transaction, the stated terms, and the supporting records rather than on assumptions.

91. C — Add the four monthly costs: \$820 plus \$760 plus \$910 plus \$810 equals \$3,300. The question asks for a total, not an average or the highest month. Summing each listed month once produces the required figure. For table questions, use only the values requested in the relevant row or column and avoid mixing totals from different categories.

92. B — Compare the four counts directly. Unit B has 154 invoices, which is greater than Unit D's 147, Unit C's 139, and Unit A's 128. No calculation beyond identifying the largest value is needed. For table questions, use only the values requested in the relevant row or column and avoid mixing totals from different categories.

93. D — Using the definition provided, subtract actual spending from budget: \$5,000 minus \$4,625 equals \$375. Because actual spending is below budget, the variance is favorable under the stated convention. The direction would differ if the problem defined variance in the opposite order. That check supports accurate records. It also preserves a clear audit trail.

94. C — Divide West's \$965 balance by the stated total of \$3,000. The result is approximately 0.3217, or 32.2% when expressed as a percentage to one decimal place. The denominator must be the total balance, not another region's amount. For table questions, use only the values requested in the relevant row or column and avoid mixing totals from different categories.

95. A — The four deposits total \$4,700. Dividing by four gives an average of \$1,175. The average represents the equal-share amount across the four days and should fall between the smallest and largest

listed deposits. For table questions, use only the values requested in the relevant row or column and avoid mixing totals from different categories.

96. B — A possible duplicate payment should be stopped before funds are released, then checked against the supporting records. Approving both may cause an overpayment, while deleting records or changing identifiers without documentation damages the audit trail. Verification preserves both accuracy and accountability. The best clerical response protects accuracy, confidentiality, and the audit trail while following normal approval and escalation procedures.

97. B — Payroll details are sensitive personnel information and should be disclosed only to authorized people for legitimate work purposes. A coworker's curiosity does not create a business need. Partial disclosure or verbal disclosure is still disclosure, so the proper response is to protect the information and follow policy. That check supports accurate records.

98. D — A documented stopping point lets the clerk resume accurately after an interruption. Restarting may create duplicates, memory can be unreliable, and intentionally skipping an item guarantees an omission. Following the approved batch-control method preserves sequence and makes the work easier to review. The best clerical response protects accuracy, confidentiality, and the audit trail while following normal approval and escalation procedures.

99. A — When the records and the customer's statement conflict, the clerk should preserve the existing record, document the issue, and investigate using authorized sources such as receipts, deposit records, or supervisor review. Changing the balance without evidence or making unsupported claims creates additional risk. That check supports accurate records. It also preserves a clear audit trail.

100. C — A known data-entry error should be corrected promptly through the approved process so the record shows the proper amount and maintains an audit trail. Ignoring the error, silently overwriting it, or using an unrelated entry to force a balance can conceal the true transaction and complicate later review. That check supports accurate records.