

PRACTICE EXAM 8: ACCOUNT CLERK CAREER EXAM PREP (100 QUESTIONS)

This standalone practice exam contains 100 multiple-choice questions modeled on recurring public-sector Account Clerk skill areas. The reference scope used for this simulation includes arithmetic computations and financial record keeping, understanding and interpreting written material, and clerical operations. Use a calculator if you are practicing under a notice that permits one. Suggested practice benchmark: 70 correct; this is a study benchmark, not an official jurisdictional passing score.

1. An account clerk totals four invoices for \$248.75, \$193.20, \$86.45, and \$471.60. What is the total?

- A. \$1,000.00
- B. \$990.00
- C. \$1,010.00
- D. \$999.00

2. A cash drawer should contain \$1,250.00 but the count is \$1,238.65. What is the shortage?

- A. \$10.35
- B. \$12.35
- C. \$11.35
- D. \$11.65

3. A vendor offers an 8% discount on an invoice of \$625.00. What is the discount amount?

- A. \$45.00
- B. \$55.00
- C. \$575.00
- D. \$50.00

4. Office supplies cost \$480.00 before a 6% tax stated in the purchasing scenario. What is the total cost?

- A. \$486.00
- B. \$508.80
- C. \$510.00
- D. \$451.20

5. Receipts for five days are \$820, \$760, \$910, \$850, and \$860. What is the average daily receipt?

- A. \$830.00
- B. \$850.00
- C. \$840.00
- D. \$4,200.00

6. A department has spent $\frac{3}{8}$ of a \$24,000 budget. How much has it spent?

- A. \$8,000.00
- B. \$9,000.00
- C. \$12,000.00
- D. \$15,000.00

7. A box of 24 folders costs \$18.00. What is the cost per folder?

- A. \$0.75
- B. \$0.65
- C. \$0.80
- D. \$1.33

8. An employee works 37.5 hours at \$22.40 per hour with no overtime. What is gross pay?

- A. \$822.50
- B. \$862.40
- C. \$896.00
- D. \$840.00

9. A late-payment policy in this scenario adds 1.5% to a \$2,400 balance. What is the added charge?

- A. \$24.00
- B. \$36.00
- C. \$40.00
- D. \$360.00

10. A checking record shows \$5,600 before three checks of \$420, \$185, and \$795 are posted. What is the new balance?

- A. \$4,180.00
- B. \$4,400.00
- C. \$5,000.00
- D. \$4,200.00

11. A \$320 item is marked up by 25% for an internal cost estimate. What is the estimated amount after the markup?

- A. \$345.00
- B. \$395.00
- C. \$400.00
- D. \$480.00

12. Monthly postage rose from \$1,200 to \$1,380. What was the percentage increase?

- A. 15%
- B. 12%
- C. 13.8%
- D. 18%

13. A voucher lists three charges: \$129.95, \$58.40, and \$311.65. What is the subtotal?

- A. \$500.00
- B. \$490.00
- C. \$510.00
- D. \$499.00

14. A customer pays \$100.00 toward a bill of \$73.28. How much change is due?

- A. \$26.82
- B. \$27.72
- C. \$36.72
- D. \$26.72

15. An accounts receivable balance is \$4,850. A payment of \$1,375 is posted. What balance remains?

- A. \$3,375.00
- B. \$3,575.00
- C. \$3,475.00
- D. \$6,225.00

16. A petty-cash fund is authorized at \$300. Receipts total \$214.35 and cash on hand is \$85.65. How much is needed to restore the fund?

- A. \$85.65
- B. \$214.35

- C. \$128.70
- D. \$300.00

17. An annual software expense of \$7,920 is budgeted evenly across 12 months. What is the monthly amount?

- A. \$600.00
- B. \$720.00
- C. \$950.40
- D. \$660.00

18. Three-fourths of a \$1,680 annual fee is charged to one program. What amount is charged to that program?

- A. \$420.00
- B. \$1,120.00
- C. \$1,260.00
- D. \$1,344.00

19. An invoice shows 18 units at \$14.75 each. What is the extended line amount?

- A. \$265.50
- B. \$250.75
- C. \$268.50
- D. \$275.50

20. A collection batch contains 42 payments averaging \$35.50 each. What is the batch total?

- A. \$1,461.00
- B. \$1,491.00
- C. \$1,533.00

D. \$1,775.00

21. A ledger balance is \$8,250. Deposits of \$1,400 and \$650 are posted, followed by a \$2,125 payment. What is the ending balance?

- A. \$8,125.00
- B. \$8,225.00
- C. \$10,300.00
- D. \$8,175.00

22. A \$9,600 invoice has \$7,200 paid. What percentage of the invoice has been paid?

- A. 75%
- B. 25%
- C. 72%
- D. 80%

23. Four invoices are \$260, \$340, \$420, and \$580. What is their average amount?

- A. \$375.00
- B. \$425.00
- C. \$400.00
- D. \$1,600.00

24. An appropriation begins at \$18,500. Expenditures of \$4,250, \$3,180, and \$2,070 are posted. What remains?

- A. \$8,800.00
- B. \$9,000.00
- C. \$9,200.00
- D. \$9,500.00

25. Gross pay is \$1,840 and deductions total \$426.75. What is net pay?

- A. \$1,373.25
- B. \$1,423.25
- C. \$2,266.75
- D. \$1,413.25

26. A unit price is \$7.895 and must be rounded to the nearest cent. What amount should be recorded?

- A. \$7.90
- B. \$7.89
- C. \$7.80
- D. \$7.95

27. The ratio of approved vouchers to rejected vouchers is 7 to 2. If 63 vouchers are approved, how many are rejected?

- A. 14
- B. 18
- C. 21
- D. 27

28. What decimal is equivalent to $\frac{7}{20}$?

- A. 0.28
- B. 0.40
- C. 0.35
- D. 0.70

29. What is 15% of \$840?

- A. \$126.00
- B. \$84.00
- C. \$120.00
- D. \$714.00

30. A bank statement balance is \$6,420. There is a \$580 deposit in transit and \$1,150 in outstanding checks. What adjusted bank balance results?

- A. \$4,690.00
- B. \$5,850.00
- C. \$6,990.00
- D. \$7,570.00

31. Which record is used to group transactions by individual account so balances can be determined?

- A. Purchase order
- B. Packing slip
- C. Time sheet
- D. General ledger

32. Which document most directly supports a vendor charge for goods or services already billed?

- A. Deposit ticket
- B. Payroll register
- C. Vendor invoice
- D. Bank statement

33. What is the main purpose of a trial balance?

- A. To list only unpaid invoices
- B. To authorize a purchase
- C. To calculate employee leave
- D. To compare total debit and credit balances

34. Accounts receivable represents which type of amount?

- A. Money the organization owes vendors
- B. Money owed to the organization by customers or others
- C. Cash already deposited in the bank
- D. Employee wages already paid

35. Accounts payable represents which type of amount?

- A. Money the organization owes to vendors or creditors
- B. Money customers owe the organization
- C. Cash held in a petty-cash box
- D. Revenue already received and deposited

36. In routine bookkeeping, what does posting mean?

- A. Mailing a customer statement
- B. Approving a new vendor
- C. Transferring transaction information to the appropriate account record
- D. Destroying an outdated record

37. What is the primary purpose of a reconciliation?

- A. To identify and explain differences between two related records

- B. To estimate next year's budget
- C. To alphabetize vendor names
- D. To calculate an employee's tax rate

38. A purchase order is generally used for what purpose?

- A. To confirm a bank deposit
- B. To report hours worked
- C. To record a customer payment
- D. To authorize and describe a planned purchase

39. Which record provides evidence that money was placed into a bank account?

- A. Purchase requisition
- B. Deposit record or deposit receipt
- C. Receiving report
- D. Vendor statement

40. What is a core feature of double-entry bookkeeping?

- A. Every payment must be entered twice on the same line
- B. Only cash transactions are recorded
- C. Each transaction affects at least two accounts with equal debits and credits
- D. All accounts must have identical balances

41. Read the passage, then answer the question. The finance office receives vendor invoices through a shared mailbox. Staff first date-stamp each invoice, then match it to the purchase order and receiving record. If all three documents agree, the clerk enters the invoice for approval. If quantities or prices differ, the clerk places the invoice in the exception queue and sends a note to purchasing. Invoices should not be entered for approval until discrepancies are resolved. What must happen first when an invoice is received?

- A. It must be date-stamped.
- B. It must be entered for approval.
- C. It must be sent to purchasing.
- D. It must be placed in the exception queue.

42. Read the passage, then answer the question. The finance office receives vendor invoices through a shared mailbox. Staff first date-stamp each invoice, then match it to the purchase order and receiving record. If all three documents agree, the clerk enters the invoice for approval. If quantities or prices differ, the clerk places the invoice in the exception queue and sends a note to purchasing. Invoices should not be entered for approval until discrepancies are resolved. When should an invoice be placed in the exception queue?

- A. Whenever the invoice arrives late.
- B. When quantities or prices do not agree.
- C. After every receiving record is matched.
- D. Only after the invoice is approved.

43. Read the passage, then answer the question. The finance office receives vendor invoices through a shared mailbox. Staff first date-stamp each invoice, then match it to the purchase order and receiving record. If all three documents agree, the clerk enters the invoice for approval. If quantities or prices differ, the clerk places the invoice in the exception queue and sends a note to purchasing. Invoices should not be entered for approval until discrepancies are resolved. Who is notified when a discrepancy is found?

- A. Payroll.
- B. Human resources.
- C. The bank.
- D. Purchasing.

44. Read the passage, then answer the question. The finance office receives vendor invoices through a shared mailbox. Staff first date-stamp each invoice, then match it to the purchase order and receiving record. If all three documents agree, the clerk enters the invoice for approval. If quantities or prices differ, the clerk places the invoice in the exception queue and sends a note to purchasing. Invoices should not be entered for approval until discrepancies are resolved. When may the clerk enter the invoice for approval?

- A. Immediately after date-stamping.
- B. Before the receiving record is checked.
- C. After the invoice, purchase order, and receiving record agree.
- D. Only after the vendor sends a second invoice.

45. Read the passage, then answer the question. The finance office receives vendor invoices through a shared mailbox. Staff first date-stamp each invoice, then match it to the purchase order and receiving record. If all three documents agree, the clerk enters the invoice for approval. If quantities or prices differ, the clerk places the invoice in the exception queue and sends a note to purchasing. Invoices should not be entered for approval until discrepancies are resolved. Which statement best summarizes the procedure?

- A. Approve every invoice before checking it.
- B. Send all invoices to purchasing first.
- C. Verify supporting documents before routing an invoice for approval.
- D. Use the exception queue only for missing dates.

46. Read the passage, then answer the question. At the end of each business day, the cashier prints a receipt report and counts the cash drawer. The account clerk compares the report total with the cash and check total. A difference of \$5 or less is recorded on the daily variance log and reviewed by the supervisor the next morning. A difference greater than \$5 must be reported to the supervisor before the drawer is closed. No employee may alter the receipt report to make the totals agree. What does the account clerk compare each day?

- A. The receipt report with the monthly budget.
- B. The cash drawer with employee time sheets.
- C. The daily variance log with vendor invoices.
- D. The receipt report total with the cash and check total.

47. Read the passage, then answer the question. At the end of each business day, the cashier prints a receipt report and counts the cash drawer. The account clerk compares the report total with the cash and check total. A difference of \$5 or less is recorded on the daily variance log and reviewed by the supervisor the next morning. A difference greater than \$5 must be reported to the supervisor before the

drawer is closed. No employee may alter the receipt report to make the totals agree. How is a \$4 difference handled?

- A. It is logged and reviewed by the supervisor the next morning.
- B. It is ignored because it is under \$5.
- C. It is reported before the drawer is closed.
- D. It requires the receipt report to be changed.

48. Read the passage, then answer the question. At the end of each business day, the cashier prints a receipt report and counts the cash drawer. The account clerk compares the report total with the cash and check total. A difference of \$5 or less is recorded on the daily variance log and reviewed by the supervisor the next morning. A difference greater than \$5 must be reported to the supervisor before the drawer is closed. No employee may alter the receipt report to make the totals agree. How is a \$12 difference handled?

- A. It is reviewed the next morning only.
- B. It must be reported to the supervisor before the drawer is closed.
- C. It is written off automatically.
- D. It is corrected by altering the receipt report.

49. Read the passage, then answer the question. At the end of each business day, the cashier prints a receipt report and counts the cash drawer. The account clerk compares the report total with the cash and check total. A difference of \$5 or less is recorded on the daily variance log and reviewed by the supervisor the next morning. A difference greater than \$5 must be reported to the supervisor before the drawer is closed. No employee may alter the receipt report to make the totals agree. What action is expressly prohibited?

- A. Counting the cash drawer at day end.
- B. Changing the receipt report to force the totals to agree.
- C. Printing a daily receipt report.
- D. Recording a small variance.

50. Read the passage, then answer the question. At the end of each business day, the cashier prints a receipt report and counts the cash drawer. The account clerk compares the report total with the cash and check total. A difference of \$5 or less is recorded on the daily variance log and reviewed by the supervisor the next morning. A difference greater than \$5 must be reported to the supervisor before the drawer is closed. No employee may alter the receipt report to make the totals agree. Which difference receives the faster escalation?

- A. A difference greater than \$5.
- B. A difference of exactly \$5 only.
- C. Any difference under \$5.
- D. Only a zero difference.

51. Read the passage, then answer the question. Requests for customer account histories are accepted by email or in person. Before releasing a history, the clerk must verify the requester's identity using the office's approved identification procedure. If the requester is acting for another person, written authorization must also be on file. The clerk may explain entries shown on the history but may not change an account based solely on a verbal statement. Requests involving disputed charges are referred to the account supervisor. What must be done before an account history is released?

- A. The account must be changed.
- B. The request must be made in person.
- C. The requester's identity must be verified.
- D. The supervisor must approve every request.

52. Read the passage, then answer the question. Requests for customer account histories are accepted by email or in person. Before releasing a history, the clerk must verify the requester's identity using the office's approved identification procedure. If the requester is acting for another person, written authorization must also be on file. The clerk may explain entries shown on the history but may not change an account based solely on a verbal statement. Requests involving disputed charges are referred to the account supervisor. What additional requirement applies to a person acting for someone else?

- A. The request must be mailed.
- B. Two supervisors must sign the history.
- C. The customer must close the account.

D. Written authorization must be on file.

53. Read the passage, then answer the question. Requests for customer account histories are accepted by email or in person. Before releasing a history, the clerk must verify the requester's identity using the office's approved identification procedure. If the requester is acting for another person, written authorization must also be on file. The clerk may explain entries shown on the history but may not change an account based solely on a verbal statement. Requests involving disputed charges are referred to the account supervisor. What may the clerk do regarding entries on the history?

- A. Delete disputed entries immediately.
- B. Explain the entries shown.
- C. Change the account from a verbal statement.
- D. Refuse to discuss any entry.

54. Read the passage, then answer the question. Requests for customer account histories are accepted by email or in person. Before releasing a history, the clerk must verify the requester's identity using the office's approved identification procedure. If the requester is acting for another person, written authorization must also be on file. The clerk may explain entries shown on the history but may not change an account based solely on a verbal statement. Requests involving disputed charges are referred to the account supervisor. What should happen when a charge is disputed?

- A. The request should be referred to the account supervisor.
- B. The clerk should remove the charge.
- C. The history should be destroyed.
- D. The requester should contact the bank instead.

55. Read the passage, then answer the question. Requests for customer account histories are accepted by email or in person. Before releasing a history, the clerk must verify the requester's identity using the office's approved identification procedure. If the requester is acting for another person, written authorization must also be on file. The clerk may explain entries shown on the history but may not change an account based solely on a verbal statement. Requests involving disputed charges are referred to the account supervisor. Which statement is supported by the passage?

- A. Email requests are never accepted.

- B. All histories require written authorization.
- C. Clerks may resolve disputed charges without referral.
- D. A verbal statement alone cannot change an account.

56. Read the passage, then answer the question. The records unit scans paid invoices every Friday. Files are named with the fiscal year, vendor number, and invoice number in that order. After scanning, another employee compares the image to the paper invoice for completeness. If the scan is readable and complete, the paper copy is moved to the completed box. If a page is missing or unreadable, the invoice is rescanned before the paper copy is filed. The completed box is transferred to storage on Monday morning. What is the first element in the electronic file name?

- A. The vendor number.
- B. The invoice number.
- C. The fiscal year.
- D. The scan date.

57. Read the passage, then answer the question. The records unit scans paid invoices every Friday. Files are named with the fiscal year, vendor number, and invoice number in that order. After scanning, another employee compares the image to the paper invoice for completeness. If the scan is readable and complete, the paper copy is moved to the completed box. If a page is missing or unreadable, the invoice is rescanned before the paper copy is filed. The completed box is transferred to storage on Monday morning. Who checks the scanned image for completeness?

- A. Another employee.
- B. The vendor.
- C. The same employee who scanned it only.
- D. The bank teller.

58. Read the passage, then answer the question. The records unit scans paid invoices every Friday. Files are named with the fiscal year, vendor number, and invoice number in that order. After scanning, another employee compares the image to the paper invoice for completeness. If the scan is readable and complete, the paper copy is moved to the completed box. If a page is missing or unreadable, the invoice is rescanned before the paper copy is filed. The completed box is transferred to storage on Monday morning. What happens if a scanned page is unreadable?

- A. The paper copy is destroyed.
- B. The scan is accepted if the total is visible.
- C. The invoice is sent to payroll.
- D. The invoice is rescanned before filing.

59. Read the passage, then answer the question. The records unit scans paid invoices every Friday. Files are named with the fiscal year, vendor number, and invoice number in that order. After scanning, another employee compares the image to the paper invoice for completeness. If the scan is readable and complete, the paper copy is moved to the completed box. If a page is missing or unreadable, the invoice is rescanned before the paper copy is filed. The completed box is transferred to storage on Monday morning. When is the completed box transferred to storage?

- A. Friday afternoon.
- B. Monday morning.
- C. Every business day.
- D. At the end of each month.

60. Read the passage, then answer the question. The records unit scans paid invoices every Friday. Files are named with the fiscal year, vendor number, and invoice number in that order. After scanning, another employee compares the image to the paper invoice for completeness. If the scan is readable and complete, the paper copy is moved to the completed box. If a page is missing or unreadable, the invoice is rescanned before the paper copy is filed. The completed box is transferred to storage on Monday morning. Which sequence matches the passage?

- A. File the paper copy, scan, then verify.
- B. Verify, destroy the paper, then scan.
- C. Scan, verify completeness, then file the paper copy.
- D. Transfer to storage, scan, then name the file.

61. Read the passage, then answer the question. The department prepares a monthly expense report on the third business day of each month. The report includes transactions posted through the final calendar day of the prior month. The clerk reviews account totals against the ledger and marks unresolved differences on a review sheet. The report may be distributed after the finance manager signs the review

sheet. If the manager is absent, distribution waits; another clerk may continue researching differences but may not sign for the manager. When is the monthly expense report prepared?

- A. On the third calendar day.
- B. On the third business day of each month.
- C. On the final day of the prior month.
- D. Only when the finance manager is absent.

62. Read the passage, then answer the question. The department prepares a monthly expense report on the third business day of each month. The report includes transactions posted through the final calendar day of the prior month. The clerk reviews account totals against the ledger and marks unresolved differences on a review sheet. The report may be distributed after the finance manager signs the review sheet. If the manager is absent, distribution waits; another clerk may continue researching differences but may not sign for the manager. Which transactions are included?

- A. Only transactions posted on the third business day.
- B. Only unresolved transactions.
- C. Transactions posted after the manager signs.
- D. Transactions posted through the final calendar day of the prior month.

63. Read the passage, then answer the question. The department prepares a monthly expense report on the third business day of each month. The report includes transactions posted through the final calendar day of the prior month. The clerk reviews account totals against the ledger and marks unresolved differences on a review sheet. The report may be distributed after the finance manager signs the review sheet. If the manager is absent, distribution waits; another clerk may continue researching differences but may not sign for the manager. Where are unresolved differences noted?

- A. On a review sheet.
- B. On the vendor invoice.
- C. On the bank deposit slip.
- D. On an employee time card.

64. Read the passage, then answer the question. The department prepares a monthly expense report on the third business day of each month. The report includes transactions posted through the final calendar day of the prior month. The clerk reviews account totals against the ledger and marks unresolved differences on a review sheet. The report may be distributed after the finance manager signs the review sheet. If the manager is absent, distribution waits; another clerk may continue researching differences but may not sign for the manager. What must occur before the report may be distributed?

- A. Every difference must be removed from the ledger.
- B. Another clerk must sign for the manager.
- C. The finance manager must sign the review sheet.
- D. The report must wait until month-end.

65. Read the passage, then answer the question. The department prepares a monthly expense report on the third business day of each month. The report includes transactions posted through the final calendar day of the prior month. The clerk reviews account totals against the ledger and marks unresolved differences on a review sheet. The report may be distributed after the finance manager signs the review sheet. If the manager is absent, distribution waits; another clerk may continue researching differences but may not sign for the manager. What may another clerk do if the manager is absent?

- A. Continue researching differences but not sign for the manager.
- B. Distribute the report without a signature.
- C. Sign the review sheet on the manager's behalf.
- D. Change the reporting cutoff date.

66. Which entry exactly matches the master code AC-10458?

- A. AC-10485
- B. AC-14058
- C. AC-1045B
- D. AC-10458

67. Which entry exactly matches the master code VND-773201?

- A. VND-773210
- B. VND-733201
- C. VND-773201
- D. VND-77320I

68. Which entry exactly matches the master code PO-88294-16?

- A. PO-88249-16
- B. PO-88294-16
- C. PO-88294-61
- D. PO-88294-18

69. Which entry exactly matches the master code 2026-04187?

- A. 2026-04178
- B. 2026-40187
- C. 2026-04187
- D. 2026-0418Z

70. Which entry exactly matches the master code RCP-550912?

- A. RCP-550921
- B. RCP-550912
- C. RCP-505912
- D. RCP-55091Z

71. Which entry exactly matches the master code GL-4300-27?

- A. GL-4300-27
- B. GL-4030-27
- C. GL-4300-72

D. GL-430O-27

72. Which entry exactly matches the master code INV-906711?

- A. INV-906117
- B. INV-960711
- C. INV-90671I
- D. INV-906711

73. Which entry exactly matches the master code DEP-314159?

- A. DEP-314195
- B. DEP-341159
- C. DEP-314159
- D. DEP-314I59

74. Which entry exactly matches the master code AR-72048-X?

- A. AR-70248-X
- B. AR-72084-X
- C. AR-72048-K
- D. AR-72048-X

75. Which entry exactly matches the master code AP-661204?

- A. AP-616204
- B. AP-661204
- C. AP-661240
- D. AP-6612O4

76. Which sequence places the following names in alphabetical order? Baker Supply; Adams Office; Clark Paper; Dunn Services

- A. Adams Office; Baker Supply; Clark Paper; Dunn Services
- B. Baker Supply; Adams Office; Clark Paper; Dunn Services
- C. Adams Office; Clark Paper; Baker Supply; Dunn Services
- D. Dunn Services; Clark Paper; Baker Supply; Adams Office

77. Which sequence places the following names in alphabetical order? Mason, Rita; Mason, Alan; Marsh, Zoe; Martin, Leo

- A. Martin, Leo; Marsh, Zoe; Mason, Alan; Mason, Rita
- B. Marsh, Zoe; Mason, Alan; Martin, Leo; Mason, Rita
- C. Mason, Rita; Mason, Alan; Martin, Leo; Marsh, Zoe
- D. Marsh, Zoe; Martin, Leo; Mason, Alan; Mason, Rita

78. Which sequence places the following names in alphabetical order? Nash Supply; Neal Data; Nolan Goods; Norris Print

- A. Neal Data; Nash Supply; Nolan Goods; Norris Print
- B. Nash Supply; Nolan Goods; Neal Data; Norris Print
- C. Nash Supply; Neal Data; Nolan Goods; Norris Print
- D. Norris Print; Nolan Goods; Neal Data; Nash Supply

79. Which sequence places the following names in alphabetical order? Garcia, Elena; Garcia, Eli; Garcia, Ana; Garcia, Evan

- A. Garcia, Elena; Garcia, Ana; Garcia, Eli; Garcia, Evan
- B. Garcia, Ana; Garcia, Elena; Garcia, Eli; Garcia, Evan
- C. Garcia, Ana; Garcia, Eli; Garcia, Elena; Garcia, Evan
- D. Garcia, Evan; Garcia, Eli; Garcia, Elena; Garcia, Ana

80. Which sequence places the following names in alphabetical order? Delta Services; Delmar Office; Denton Supply; Decker Forms

- A. Decker Forms; Delmar Office; Delta Services; Denton Supply
- B. Delmar Office; Decker Forms; Delta Services; Denton Supply
- C. Decker Forms; Delta Services; Delmar Office; Denton Supply
- D. Denton Supply; Delta Services; Delmar Office; Decker Forms

81. Which sequence places the following names in alphabetical order? Olsen, Mark; Olson, Mary; Olsen, Marie; Olson, Marc

- A. Olsen, Mark; Olsen, Marie; Olson, Marc; Olson, Mary
- B. Olsen, Marie; Olsen, Mark; Olson, Marc; Olson, Mary
- C. Olsen, Marie; Olson, Marc; Olsen, Mark; Olson, Mary
- D. Olson, Mary; Olson, Marc; Olsen, Mark; Olsen, Marie

82. Which sequence places the following names in alphabetical order? Brady Forms; Brand Office; Breen Paper; Briggs Systems

- A. Brady Forms; Brand Office; Breen Paper; Briggs Systems
- B. Brand Office; Brady Forms; Breen Paper; Briggs Systems
- C. Brady Forms; Breen Paper; Brand Office; Briggs Systems
- D. Briggs Systems; Breen Paper; Brand Office; Brady Forms

83. Which sequence is in ascending invoice-number order?

- A. 1047; 1042; 1074; 1120
- B. 1042; 1074; 1047; 1120
- C. 1120; 1074; 1047; 1042
- D. 1042; 1047; 1074; 1120

84. Which sequence is in ascending vendor-number order?

- A. 22081; 22018; 22108; 22801
- B. 22018; 22108; 22081; 22801
- C. 22018; 22081; 22108; 22801
- D. 22801; 22108; 22081; 22018

85. Which sequence is in ascending check-number order?

- A. 7865; 7854; 7890; 7901
- B. 7854; 7865; 7890; 7901
- C. 7854; 7890; 7865; 7901
- D. 7901; 7890; 7865; 7854

86. Which sequence is in chronological order, earliest to latest?

- A. 2026-03-01; 2026-02-14; 2026-03-18; 2026-04-02
- B. 2026-02-14; 2026-03-18; 2026-03-01; 2026-04-02
- C. 2026-02-14; 2026-03-01; 2026-03-18; 2026-04-02
- D. 2026-04-02; 2026-03-18; 2026-03-01; 2026-02-14

87. Which sequence is in chronological order, earliest to latest?

- A. 2025-12-30; 2026-01-02; 2026-01-15; 2026-02-01
- B. 2026-01-02; 2025-12-30; 2026-01-15; 2026-02-01
- C. 2025-12-30; 2026-01-15; 2026-01-02; 2026-02-01
- D. 2026-02-01; 2026-01-15; 2026-01-02; 2025-12-30

88. Which sequence is in ascending account-code order?

- A. 410-11; 410-02; 411-01; 420-01
- B. 410-02; 411-01; 410-11; 420-01
- C. 420-01; 411-01; 410-11; 410-02
- D. 410-02; 410-11; 411-01; 420-01

89. Master record: Vendor 4831, Invoice 77106, Amount \$642.18. Entered record: Vendor 4831, Invoice 77160, Amount \$642.18. Which field contains the error?

- A. Invoice number
- B. Vendor number
- C. Amount
- D. No field; the records match

90. Master record: Account 510-24, Date 06/18/2026, Amount \$915.40. Entered record: Account 510-42, Date 06/18/2026, Amount \$915.40. Which field contains the error?

- A. Date
- B. Account code
- C. Amount
- D. No field; the records match

91. Master record: Check 88317, Payee ALTON, Amount \$275.00. Entered record: Check 88317, Payee ALTO, Amount \$275.00. Which field contains the error?

- A. Check number
- B. Amount
- C. No field; the records match
- D. Payee name

92. Master record: PO 46019, Quantity 36, Unit price \$8.25. Entered record: PO 46091, Quantity 36, Unit price \$8.25. Which field contains the error?

- A. Quantity
- B. Unit price
- C. Purchase order number
- D. No field; the records match

93. Master record: Receipt 320884, Batch B17, Amount \$128.50. Entered record: Receipt 320884, Batch B71, Amount \$128.50. Which field contains the error?

- A. Batch code
- B. Receipt number
- C. Amount
- D. No field; the records match

94. Master record: Employee 10642, Hours 37.5, Rate \$21.80. Entered record: Employee 10624, Hours 37.5, Rate \$21.80. Which field contains the error?

- A. Hours
- B. Pay rate
- C. Employee number
- D. No field; the records match

95. A running cash record begins at \$2,350. Receipts of \$475 and \$620 are added, then a deposit of \$1,800 is deducted. What balance remains?

- A. \$1,545.00
- B. \$1,745.00
- C. \$3,445.00
- D. \$1,645.00

96. A record shows 96 invoices. Of these, 18 are pending review and 63 are approved. How many are in all other statuses?

- A. 14
- B. 15
- C. 16
- D. 33

97. A file log lists 275 records. If 68 are archived and 142 remain active, how many are marked closed?

- A. 55
- B. 75
- C. 133
- D. 65

98. A batch control total is \$4,725.25. Three entries total \$1,240.00, \$985.25, and \$1,500.00. What amount must the fourth entry be?

- A. \$1,000.00
- B. \$900.00
- C. \$1,100.00
- D. \$1,250.00

99. An index contains 480 vendor files. If 35% begin with letters A through F, how many files is that?

- A. 144
- B. 172
- C. 168
- D. 312

100. A review sheet has 72 lines. A clerk verifies 18 lines in the first 15 minutes and 24 in the next 20 minutes. How many lines remain?

- A. 28

- B. 30
- C. 32
- D. 42

Practice Exam 8: Answer Key and Explanations

1. **A** — The correct result is \$1,000.00. Add all four invoice amounts without rounding intermediate values. That calculation produces \$1,000.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.
2. **C** — The correct result is \$11.35. Subtract the actual cash count from the required drawer balance. That calculation produces \$11.35, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.
3. **D** — The correct result is \$50.00. Convert 8 percent to 0.08 and multiply it by the invoice amount. That calculation produces \$50.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.
4. **B** — The correct result is \$508.80. Multiply the pretax amount by 1.06 to include both the original cost and the stated tax. That calculation produces \$508.80, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.
5. **C** — The correct result is \$840.00. Add the five daily receipts and divide the total by five days. That calculation produces \$840.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.
6. **B** — The correct result is \$9,000.00. Multiply the total budget by the fraction three-eighths. That calculation produces \$9,000.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.
7. **A** — The correct result is \$0.75. Divide the total box price by the number of folders in the box. That calculation produces \$0.75, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

8. D — The correct result is \$840.00. Multiply hours worked by the hourly rate because no overtime rule applies. That calculation produces \$840.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

9. B — The correct result is \$36.00. Convert 1.5 percent to 0.015 and multiply by the unpaid balance. That calculation produces \$36.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

10. D — The correct result is \$4,200.00. Subtract each posted check from the starting balance. That calculation produces \$4,200.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

11. C — The correct result is \$400.00. Multiply the original amount by 1.25 to include the 25 percent increase. That calculation produces \$400.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

12. A — The correct result is 15%. Find the increase of \$180, divide by the original \$1,200, then convert to a percent. That calculation produces 15%, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

13. A — The correct result is \$500.00. Add the three listed charges to obtain the voucher subtotal. That calculation produces \$500.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

14. D — The correct result is \$26.72. Subtract the amount due from the amount tendered. That calculation produces \$26.72, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

15. C — The correct result is \$3,475.00. Subtract the posted payment from the outstanding receivable balance. That calculation produces \$3,475.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

16. B — The correct result is \$214.35. The replenishment equals the authorized fund less cash remaining, which also equals the documented receipts. That calculation produces \$214.35, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

17. D — The correct result is \$660.00. Divide the annual expense evenly by the twelve months in the year. That calculation produces \$660.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

18. C — The correct result is \$1,260.00. Multiply the annual fee by three-fourths to find the program share. That calculation produces \$1,260.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

19. A — The correct result is \$265.50. Multiply quantity by unit price to extend the invoice line. That calculation produces \$265.50, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

20. B — The correct result is \$1,491.00. Multiply the number of payments by the stated average amount. That calculation produces \$1,491.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

21. D — The correct result is \$8,175.00. Add both deposits to the opening balance, then subtract the posted payment. That calculation produces \$8,175.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

22. A — The correct result is 75%. Divide the amount paid by the total invoice and multiply by 100. That calculation produces 75%, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

23. C — The correct result is \$400.00. Add the four invoice amounts and divide by four. That calculation produces \$400.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

24. B — The correct result is \$9,000.00. Subtract each expenditure from the appropriation balance. That calculation produces \$9,000.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

25. D — The correct result is \$1,413.25. Subtract total deductions from gross pay to obtain net pay. That calculation produces \$1,413.25, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

26. A — The correct result is \$7.90. Rounding to cents keeps two decimal places; the third decimal is 5, so the hundredths digit increases. That calculation produces \$7.90, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

27. B — The correct result is 18. Each ratio unit equals nine vouchers because 63 divided by seven is nine; multiply by two rejected units. That calculation produces 18, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common calculation errors. Recomputing the amount from the source figures confirms the result.

28. C — The correct result is 0.35. Divide the numerator by the denominator to convert the fraction to decimal form. That calculation produces 0.35, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

29. A — The correct result is \$126.00. Convert 15 percent to 0.15 and multiply by \$840. That calculation produces \$126.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

30. B — The correct result is \$5,850.00. Add the deposit in transit because it is not yet on the statement, then subtract outstanding checks. That calculation produces \$5,850.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

31. D — General ledger is the best answer because a ledger organizes postings by account and allows a running balance to be maintained. The other choices describe different records, procedures, or accounting ideas and therefore do not match the situation in the stem. An account clerk should identify the purpose of each document or term before recording, classifying, or checking a transaction.

32. C — Vendor invoice is the best answer because the vendor invoice identifies the seller, items or services, quantities, prices, and amount billed. The other choices describe different records, procedures, or accounting ideas and therefore do not match the situation in the stem. An account clerk should identify the purpose of each document or term before recording, classifying, or checking a transaction.

33. D — To compare total debit and credit balances is the best answer because a trial balance summarizes ledger balances so the equality of total debits and credits can be checked. The other choices describe different records or accounting ideas. An account clerk should identify the purpose of each document or term before recording, classifying, or checking a transaction.

34. B — Money owed to the organization by customers or others is the best answer because receivables are amounts the organization has earned or billed but has not yet collected. The other choices describe different records or accounting ideas. An account clerk should identify the purpose of each document or term before recording, classifying, or checking a transaction.

35. A — Money the organization owes to vendors or creditors is the best answer because payables are obligations to outside parties for goods, services, or other amounts due. The other choices describe different records or accounting ideas. An account clerk should identify the purpose of each document or term before recording, classifying, or checking a transaction.

36. C — Transferring transaction information to the appropriate account record is the best answer because posting moves information from source documents or journals into the accounts where balances are maintained. The other choices describe different records or accounting ideas. An account clerk should identify the purpose of each document or term before recording, classifying, or checking a transaction.

37. A — To identify and explain differences between two related records is the best answer because reconciliation compares independent or related records and resolves timing differences, omissions, or errors until balances are understood. The other choices describe different records or accounting ideas. An account clerk should identify the purpose of each document or term before recording, classifying, or checking a transaction.

38. D — To authorize and describe a planned purchase is the best answer because a purchase order documents what the organization intends to buy and the terms or quantities approved before billing occurs. The other choices describe different records or accounting ideas. An account clerk should identify the purpose of each document or term before recording, classifying, or checking a transaction.

39. B — Deposit record or deposit receipt is the best answer because a deposit record documents the transfer of collected funds to the bank and can be matched to cash records. The other choices describe different records or accounting ideas. An account clerk should identify the purpose of each document or term before recording, classifying, or checking a transaction.

40. C — Double-entry bookkeeping is the best answer because each transaction has a balanced effect on at least two accounts, with total debits equaling total credits. The other choices misstate the method by duplicating entries, limiting records to cash, or requiring equal account balances. Understanding this structure helps an account clerk review postings and detect imbalance errors.

41. A — The passage supports It must be date-stamped. because the first stated step is to date-stamp the invoice before matching it to other documents. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

42. B — The passage supports When quantities or prices do not agree. because the passage directs staff to use the exception queue when quantities or prices differ among the supporting documents. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

43. D — The passage supports Purchasing. because the passage specifically says the clerk sends a note to purchasing when quantities or prices differ. The incorrect choices contradict or go beyond the

passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

44. C — The passage supports After the invoice, purchase order, and receiving record agree. because entry for approval is allowed when the three documents agree, while discrepancies must be resolved first. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

45. C — The passage supports Verify supporting documents before routing an invoice for approval. because the entire procedure centers on checking the invoice against supporting records before approval routing. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

46. D — The passage identifies the receipt report total and the combined cash-and-check total as the figures the account clerk compares each day. The other choices introduce records that are not part of this daily comparison. Reading the exact sentence describing the clerk's task prevents outside assumptions from replacing the procedure stated in the passage.

47. A — The passage supports It is logged and reviewed by the supervisor the next morning. because a difference of \$5 or less goes on the variance log for next-morning supervisory review. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

48. B — The passage supports It must be reported to the supervisor before the drawer is closed. because the passage requires immediate reporting before close when the difference is greater than \$5. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

49. B — The passage supports Changing the receipt report to force the totals to agree. because the final sentence prohibits altering the receipt report simply to make totals match. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

50. A — The passage supports A difference greater than \$5. because the passage distinguishes larger variances by requiring reporting before the drawer closes rather than next-morning review. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

51. C — The passage supports The requester's identity must be verified. because identity verification is explicitly required before release, regardless of whether the request arrived by email or in person. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

52. D — The passage supports Written authorization must be on file. because the passage adds written authorization when the requester represents another person. The incorrect choices contradict or go

beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

53. B — The passage supports Explain the entries shown. because the passage permits explanations of entries while restricting unauthorized changes. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text. Use only the facts and sequence stated in the passage.

54. A — The passage supports The request should be referred to the account supervisor. because the final sentence assigns disputed charges to the account supervisor. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

55. D — The passage states that the clerk may explain account-history entries but may not change an account solely because of a verbal statement. Therefore, a verbal statement alone cannot authorize the change. The other options conflict with the passage's rules on email requests, written authorization, or disputed charges. Base the answer on the stated restriction.

56. C — The passage supports The fiscal year. because the file-naming rule lists fiscal year first, followed by vendor number and then invoice number. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

57. A — The passage supports Another employee. because the passage requires a second employee to compare the image with the paper invoice. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

58. D — The passage supports The invoice is rescanned before filing. because the procedure requires rescanning whenever a page is missing or unreadable. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

59. B — The passage supports Monday morning. because the passage gives Monday morning as the transfer time for the completed box. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text. Use only the facts and sequence stated in the passage.

60. C — The passage describes a clear sequence: scan the paid invoice, have another employee verify that the image is readable and complete, and then move the paper copy to completed filing. The other sequences reverse or omit required steps. Following the order in the passage shows that scanning and verification must occur before final filing.

61. B — The passage supports On the third business day of each month. because the first sentence identifies the third business day as the preparation date. The incorrect choices contradict or go beyond

the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

62. D — The passage supports Transactions posted through the final calendar day of the prior month. because the passage defines the reporting cutoff as the final calendar day of the preceding month. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

63. A — The passage supports On a review sheet. because the clerk marks unresolved differences on the review sheet during the account-total review. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

64. C — The passage supports The finance manager must sign the review sheet. because distribution is conditioned on the finance manager's signature on the review sheet. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

65. A — The passage supports Continue researching differences but not sign for the manager. because the passage permits continued research but explicitly withholds authority to sign for the manager. The incorrect choices contradict or go beyond the passage. For written-material questions, the safest method is to locate the sentence that directly governs the question and answer from that text.

66. D — AC-10458 is correct. A character-by-character comparison shows every position in this entry matches the master code exactly, including letters, digits, and hyphens. The remaining choices contain at least one conflicting detail. On clerical-accuracy items, compare entries in small groups rather than reading them as whole words or numbers, which makes subtle differences easier to detect.

67. C — VND-773201 is correct. A character-by-character comparison shows every position in this entry matches the master code exactly, including letters, digits, and hyphens. The remaining choices contain at least one conflicting detail. On clerical-accuracy items, compare entries in small groups rather than reading them as whole words or numbers, which makes subtle differences easier to detect.

68. B — PO-88294-16 is correct. A character-by-character comparison shows every position in this entry matches the master code exactly, including letters, digits, and hyphens. The remaining choices contain at least one conflicting detail. On clerical-accuracy items, compare entries in small groups rather than reading them as whole words or numbers, which makes subtle differences easier to detect.

69. C — 2026-04187 is correct. A character-by-character comparison shows every position in this entry matches the master code exactly, including letters, digits, and hyphens. The remaining choices contain at least one conflicting detail. On clerical-accuracy items, compare entries in small groups rather than reading them as whole words or numbers, which makes subtle differences easier to detect.

70. B — RCP-550912 is correct. A character-by-character comparison shows every position in this entry matches the master code exactly, including letters, digits, and hyphens. The remaining choices contain at

least one conflicting detail. On clerical-accuracy items, compare entries in small groups rather than reading them as whole words or numbers, which makes subtle differences easier to detect.

71. A — GL-4300-27 is correct. A character-by-character comparison shows every position in this entry matches the master code exactly, including letters, digits, and hyphens. The remaining choices contain at least one conflicting detail. On clerical-accuracy items, compare entries in small groups rather than reading them as whole words or numbers, which makes subtle differences easier to detect.

72. D — INV-906711 is correct. A character-by-character comparison shows every position in this entry matches the master code exactly, including letters, digits, and hyphens. The remaining choices contain at least one conflicting detail. On clerical-accuracy items, compare entries in small groups rather than reading them as whole words or numbers, which makes subtle differences easier to detect.

73. C — DEP-314159 is correct. A character-by-character comparison shows every position in this entry matches the master code exactly, including letters, digits, and hyphens. The remaining choices contain at least one conflicting detail. On clerical-accuracy items, compare entries in small groups rather than reading them as whole words or numbers, which makes subtle differences easier to detect.

74. D — AR-72048-X is correct. A character-by-character comparison shows every position in this entry matches the master code exactly, including letters, digits, and hyphens. The remaining choices contain at least one conflicting detail. On clerical-accuracy items, compare entries in small groups rather than reading them as whole words or numbers, which makes subtle differences easier to detect.

75. B — AP-661204 is correct. A character-by-character comparison shows every position in this entry matches the master code exactly, including letters, digits, and hyphens. The remaining choices contain at least one conflicting detail. On clerical-accuracy items, compare entries in small groups rather than reading them as whole words or numbers, which makes subtle differences easier to detect.

76. A — Adams Office; Baker Supply; Clark Paper; Dunn Services is correct. Comparing the names from the first differing letter onward places them in standard alphabetical sequence from A through Z. The remaining choices contain at least one conflicting detail. Compare entries in small groups so subtle differences are easier to detect.

77. D — Marsh, Zoe; Martin, Leo; Mason, Alan; Mason, Rita is correct. Comparing the names from the first differing letter onward places them in standard alphabetical sequence from A through Z. The remaining choices contain at least one conflicting detail. Compare entries in small groups so subtle differences are easier to detect.

78. C — Nash Supply; Neal Data; Nolan Goods; Norris Print is correct. Comparing the names from the first differing letter onward places them in standard alphabetical sequence from A through Z. Each remaining choice contains at least one reversal. On clerical filing items, compare one character at a time and continue only when the earlier characters match. This method reduces.

79. B — Garcia, Ana; Garcia, Elena; Garcia, Eli; Garcia, Evan is correct. Comparing the names from the first differing letter onward places them in standard alphabetical sequence from A through Z. The

remaining choices contain at least one conflicting detail. Compare entries in small groups so subtle differences are easier to detect.

80. A — Decker Forms; Delmar Office; Delta Services; Denton Supply is correct. Comparing the names from the first differing letter onward places them in standard alphabetical sequence from A through Z. The remaining choices contain at least one conflicting detail. Compare entries in small groups so subtle differences are easier to detect.

81. B — Olsen, Marie; Olsen, Mark; Olson, Marc; Olson, Mary is correct. Comparing the names from the first differing letter onward places them in standard alphabetical sequence from A through Z. The remaining choices contain at least one conflicting detail. Compare entries in small groups so subtle differences are easier to detect.

82. A — Brady Forms; Brand Office; Breen Paper; Briggs Systems is correct. Comparing the names from the first differing letter onward places them in standard alphabetical sequence from A through Z. Each remaining choice contains at least one reversal. On clerical filing items, compare one character at a time and continue only when the earlier characters match. This method reduces.

83. D — 1042; 1047; 1074; 1120 is correct. The entries increase correctly from the smallest number or earliest date to the largest number or latest date without a reversal. The remaining choices contain at least one conflicting detail. On clerical-accuracy items, compare entries in small groups rather than reading them as whole words or numbers, which makes subtle differences easier to detect.

84. C — 22018; 22081; 22108; 22801 is correct. The entries increase correctly from the smallest number or earliest date to the largest number or latest date without a reversal. The remaining choices contain at least one conflicting detail. On clerical-accuracy items, compare entries in small groups rather than reading them as whole words or numbers, which makes subtle differences easier to detect.

85. B — 7854; 7865; 7890; 7901 is correct. The entries increase correctly from the smallest number or earliest date to the largest number or latest date without a reversal. The remaining choices contain at least one conflicting detail. On clerical-accuracy items, compare entries in small groups rather than reading them as whole words or numbers, which makes subtle differences easier to detect.

86. C — 2026-02-14; 2026-03-01; 2026-03-18; 2026-04-02 is correct. The entries increase correctly from the smallest number or earliest date to the largest number or latest date without a reversal. The remaining choices contain at least one conflicting detail. On clerical-accuracy items, compare entries in small groups rather than reading them as whole words or numbers, which makes subtle differences easier to detect.

87. A — 2025-12-30; 2026-01-02; 2026-01-15; 2026-02-01 is correct. The entries increase correctly from the smallest number or earliest date to the largest number or latest date without a reversal. The remaining choices contain at least one conflicting detail. On clerical-accuracy items, compare entries in small groups rather than reading them as whole words or numbers, which makes subtle differences easier to detect.

88. D — 410-02; 410-11; 411-01; 420-01 is correct. The entries increase correctly from the smallest number or earliest date to the largest number or latest date without a reversal. The remaining choices contain at least one conflicting detail. On clerical-accuracy items, compare entries in small groups rather than reading them as whole words or numbers, which makes subtle differences easier to detect.

89. A — Invoice number is correct because the invoice digits are transposed from 77106 to 77160, while the vendor number and amount match exactly. The other listed fields agree with the master, so they cannot explain the discrepancy. Comparing each field independently prevents a mismatch in one location from being overlooked because the rest of the record looks familiar. A.

90. B — Account code is correct because the final account-code digits are reversed from 24 to 42, while the date and amount remain unchanged. The other listed fields agree with the master, so they cannot explain the discrepancy. Comparing each field independently prevents a mismatch in one location from being overlooked because the rest of the record looks familiar. A.

91. D — Payee name is correct because the payee entry omits the final letter N, while the check number and amount match the master record. The other listed fields agree with the master, so they cannot explain the discrepancy. Comparing each field independently prevents a mismatch in one location from being overlooked because the rest of the record looks familiar..

92. C — Purchase order number is correct because the purchase-order digits change from 46019 to 46091, while the quantity and unit price agree with the master. The other listed fields agree with the master, so they cannot explain the discrepancy. Comparing each field independently prevents a mismatch in one location from being overlooked because the rest of the record looks.

93. A — Batch code is correct because the batch characters are reversed from B17 to B71, while the receipt number and amount match exactly. The other listed fields agree with the master, so they cannot explain the discrepancy. Comparing each field independently prevents a mismatch in one location from being overlooked because the rest of the record looks familiar. A.

94. C — Employee number is correct because the employee digits change from 10642 to 10624, while the hours and pay rate agree with the master record. The other listed fields agree with the master, so they cannot explain the discrepancy. Comparing each field independently prevents a mismatch in one location from being overlooked because the rest of the record looks.

95. D — The correct result is \$1,645.00. Add both receipts to the beginning cash record, then subtract the amount transferred by deposit. That calculation produces \$1,645.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

96. B — The correct result is 15. Subtract pending and approved invoices from the total to find the remaining statuses. That calculation produces 15, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

97. D — The correct result is 65. Subtract the archived and active groups from the full record count. That calculation produces 65, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

98. A — The correct result is \$1,000.00. Subtract the three known entries from the required batch control total. That calculation produces \$1,000.00, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

99. C — The correct result is 168. Convert 35 percent to 0.35 and multiply by the total number of vendor files. That calculation produces 168, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.

100. B — The correct result is 30. Subtract both completed groups from the total number of lines on the review sheet. That calculation produces 30, so the keyed choice is the only option consistent with the figures in the stem. The other choices reflect common errors such as using the wrong operation, dropping a component, or misplacing a decimal.