



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

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

Hillsborough County Civil Service Board
Test Preparation Information
!!Please Read Before Testing!!

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

Notice: If you believe that you are a covered individual under the federal Americans with Disabilities Act (ADA) and would like to request accommodation in the application or testing process, please make your request in person, in writing, or by telephone to any member of our staff at (813) 272-5621.

Testing Location, Hours, and Telephone Number: Tests are administered at the Civil Service Office located at 601 E. Kennedy Blvd., on the 17th floor. Tests are administered during the following hours:

Written: Mon, Tue, Thu, Fri: 7:30 a.m. to 2:00 p.m.
Wed: 7:30 a.m. to 9:30 a.m.

Typing/Data Entry: Mon, Tue, Thu, Fri: 7:30 a.m. to 3:00 p.m.
Wed: 7:30 a.m. to 9:30 a.m.

Tests for all current job openings may be started at any time during open testing hours. Once started, testing may continue beyond open testing hours. No testing appointment is necessary. The telephone number for application and testing information is 272-5621.

YOU MUST BRING PHOTO IDENTIFICATION at the time you wish to be tested.

You should plan at least 3 hours for each examination. Ask our staff for the exact time allowed for your test(s).

PARKING: You may park at any of the metered spaces on the street or at any of the daily pay lots located throughout the downtown area, or the public parking garage adjacent to our building (entrance on Jackson Street).

YOU MAY NOT LEAVE TO PUT MONEY IN PARKING METERS. Once you begin an examination, if you leave for any reason, your examination is VOID and you may not retest for a minimum of two months.

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

Calculators are not permitted - AND - No cell phone use of any kind.

Written material of any type is not permitted.

Chewing gum or other disturbing activities are not permitted.

Talking is not permitted. If you have a question during the test, exit the test room and ask the test monitor.

TEST TAKING TIPS

1. Know how long your test is. Ask in person or call our office (272-5621). This will help you plan and minimize problems.
2. Organize your schedule to allow for the test time plus one hour. The additional hour will allow for the time required to park your vehicle, walk to the Civil Service Office, and complete the application process. If you do not plan for this extra time, you may feel rushed and perform less than your best on your test.
3. Be well rested.
4. Do not take the test on an empty stomach.
5. Study the appropriate subject area for written tests and/or practice your skill for typing, data entry and shorthand performance tests.
6. Relax as much as possible. Many people find it difficult to relax prior to a test - a condition known as test anxiety. Even though it may be difficult for you to relax prior to being tested, research shows that it is worthwhile to at least try to relax.
7. Read all test instructions very carefully. This includes both sides of this handout as well as the instructions you will receive with your test.
8. Do not spend a great deal of time on a single test item. If you find yourself spending a great deal of time on a single item, a good strategy would be to skip that item, finish the remaining questions, and then return to the unanswered item.
9. There is no penalty for guessing. A good strategy would be not to leave any items blank, even if you do not know the answer.

Sample Test Questions

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

Section I: General Accepted Accounting Principles

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

Example Number:

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

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

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

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

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

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

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

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

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

Answer Key

ANSWER TO QUESTION NUMBER 1:

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

ANSWER TO QUESTION NUMBER 2:

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

ANSWER TO QUESTION NUMBER 3:

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

ANSWER TO QUESTION NUMBER 4:

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

ANSWER TO QUESTION NUMBER 5:

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