NEW YORK STATE OF OPPORTUNITY.™ | **Department of Civil Service**

A Guide to the Written Test

for the

Higher Level Account Clerical Series

Including examinations for:

Senior Account Clerk
Principal Account Clerk
Bookkeeper
Junior Accountant
Accounting Assistant
Auditing Assistant

Table of Contents

This test guide covers the majority of the subject areas for the examinations held in the Higher Level Account Clerical examination series. Most candidates will only be taking a small number of examinations involving only some of the subject areas. Candidates should focus their attention on those subject areas they will actually be taking. See page 3 of this test guide for more information.

GENERAL INFORMATION

Introduction: The New York State Department of Civil Service has developed this test guide to familiarize you with the written tests used for the Higher Level Account Clerical *examination series.* The information presented below may help you in preparing to take one or more of the examinations in this examination series.

What is an examination series: An examination series is a collection of examinations that are held on the same date and use the same test booklet(s). Examination series may contain just a few examinations or several hundred. The Higher Level Account Clerical examination series typically contains more than 100 examinations. Examinations typically included in this examination series are listed on the front cover.

Determining the Subject Areas in your examination(s): To determine the subject areas that are included in your examination(s), you should refer to the Examination Announcement(s) for the particular examination(s) you will be taking. The subject areas are listed under the heading "Subjects of Examination." Most candidates will be taking a small number of examinations covering only some of the subject areas included in this guide. It is recommended that you focus your preparation on the subject areas that are in the examination(s) you will be taking. Please Note: While this test guide provides information on many of the subject areas in the Higher Level Account Clerical examination series, it may not provide information for all the subject areas in your examination.

If you are taking more than one examination in this examination series and you compare the Examination Announcements for them, you may see that some subject areas are included in more than one of your examinations. Generally, there will be only one set of questions used for each subject area. So, for example, if you are taking three examinations, and all three include the subject areas "Office Record Keeping" and "Arithmetic Computation with Calculator," you will have to answer the questions in these subject areas only once in order to get credit for them on all three examinations.

Using the Candidate Directions provided at the test site: When you take your examination(s), you will be given a set of Candidate Directions. Read these very carefully so that you correctly identify the blocks of questions you need to answer for the examinations you are taking. Any block of questions that is part of more than one of your examinations only needs to be answered once. You will get credit for those questions on all of your examinations in which they appear.

Test questions: All the test questions included in the Higher Level Account Clerical examination series are multiple-choice questions. See the s*ample questions* in the subject area sections in this test guide for examples.

GENERAL INFORMATION – CONTINUED

Subject area information: After the list of subject areas, information is provided on how candidates will be tested in each of the subject areas listed. For each subject area, a Test Task is provided. This is an explanation of how questions will be presented and how to correctly answer them. Read each explanation carefully. (Please note: This test guide may not provide information on every subject area included in your examination.)

Sample questions: This test guide provides at least one sample question for each subject area listed. The sample questions will be similar to what will be presented in the test booklet(s). This test guide provides the Solution and correct answer for each sample question presented. You should study these in order to understand how the correct or best answers were determined.

Test security: Please read the brief discussion on Test Security provided at the end of this guide. It provides an explanation of test takers' obligations and responsibilities.

Helpful tips for taking the test: The last section of this guide contains some helpful tips on how to prepare for and take a Civil Service test.

LIST OF SUBJECT AREAS

1. **WORKING WITH OFFICE RECORDS:** These questions test your ability to work with office records. The test consists of two or more sets of questions, each set concerning a different problem. Typical record keeping problems might involve the organization or collation of numerical data from several sources; maintaining a record system using running balances; or completion of a table summarizing data using totals, subtotals, averages and percents. **You should bring with you a hand-held battery- or solar-powered calculator for use on this test.** You will **not** be permitted to use the **calculator** function of your **cell phone.**

2. **UNDERSTANDING AND INTERPRETING TABULAR MATERIAL:** These questions test your ability to understand, analyze, and use the internal logic of data presented in tabular form. You may be asked to perform tasks such as completing tables, drawing conclusions from them, analyzing data trends or interrelationships, and revising or combining data sets. The concepts of rate, ratio, and proportion are tested. Mathematical operations are simple, and computational speed is not a major factor in the test. **You should bring with you a hand-held battery- or solar-powered calculator for use on this test.** You will **not** be permitted to use the **calculator** function of your **cell phone.**

3. **ARITHMETIC COMPUTATION WITH CALCULATOR:** These questions test for the ability to use a calculator to do basic computations. Questions will involve addition, subtraction, multiplication and division. You may also be asked to calculate averages, to use percents, and to round an answer to the nearest whole number. **You should bring with you a hand-held battery- or solar-powered calculator for use on this test.** You will **not** be permitted to use the **calculator** function of your **cell phone.**

4. **UNDERSTANDING AND INTERPRETING WRITTEN MATERIAL:** These questions test for the ability to understand and interpret written material. You will be presented with brief reading passages and will be asked questions about the passages. You should base your answers to the questions **only** on what is presented in the passages and **not** on what you may happen to know about the topic.

5. **FUNDAMENTALS OF ACCOUNT KEEPING AND BOOKKEEPING:** These questions test for a knowledge of basic principles and practices of account keeping and bookkeeping. The questions test for recognizing account keeping and bookkeeping terms, concepts and relationships; recording financial transactions; and solving elementary problems in account keeping and bookkeeping.

6. **OPERATIONS WITH LETTERS AND NUMBERS**: These questions test your skills and abilities in operations involving alphabetizing, comparing, checking and counting. The questions require you to follow the specific directions given for each question which may involve alphabetizing, comparing, checking and counting given groups of letters and/or numbers.

7. **PREPARING WRITTEN MATERIAL:** These questions test for the ability to present information clearly and accurately, and to organize paragraphs logically and comprehensibly. For some questions, you will be given information in two or three sentences followed by four restatements of the information. You must then choose the best version. For other questions, you will be given paragraphs with their sentences out of order. You must then choose, from four suggestions, the best order for the sentences.

8. **SUPERVISION:** These questions test for knowledge of the principles and practices employed in planning, organizing, and controlling the activities of a work unit toward predetermined objectives. The concepts covered, usually in a situational question format, include such topics as assigning and reviewing work; evaluating performance; maintaining work standards; motivating and developing subordinates; implementing procedural change; increasing efficiency; and dealing with problems of absenteeism, morale, and discipline.

9. **ADMINISTRATIVE SUPERVISION:** These questions test for knowledge of the principles and practices involved in directing the activities of a large subordinate staff, including subordinate supervisors. Questions relate to the personal interactions between an upper level supervisor and his/her subordinate supervisors in the accomplishment of objectives. These questions cover such areas as assigning work to and coordinating the activities of several units, establishing and guiding staff development programs, evaluating the performance of subordinate supervisors, and maintaining relationships with other organizational sections**.**

10. **NAME AND NUMBER CHECKING:** These questions test for the ability to distinguish between sets of words, letters, and/or numbers that are almost exactly alike. Material is usually presented in two or three columns, and you will have to determine how the entry in the first column compares with the entry in the second column and possibly the third. You will be instructed to mark your answers according to a designated code provided in the directions.

SUBJECT AREA 1

WORKING WITH OFFICE RECORDS: These questions test your ability to work with office records. The test consists of two or more sets of questions, each set concerning a different problem. Typical record keeping problems might involve the organization or collation of numerical data from several sources; maintaining a record system using running balances; or completion of a table summarizing data using totals, subtotals, averages and percents. **You should bring with you a hand-held battery- or solar-powered calculator for use on this test.** You will **not** be permitted to use the **calculator** function of your **cell phone.**

TEST TASKS: The test consists of two or more "sets" of questions. Each set involves a different type of problem. Some examples of typical record keeping problems are:

- the organization or collation of data from several sources
- scheduling
- maintaining a record system using running balances
- completion of a table summarizing data using totals, subtotals, averages and percents.

NOTE: Only one type of problem set is presented in this Test Guide for this subject area. The actual test may or may not have a set of this type. It will certainly have at least one set involving a different type of problem.

On the following pages are two tables, three sample questions based on the tables, and the solutions to the questions. Please look at the tables, and read both the questions and the solutions carefully.

- After each of the sample questions are four choices: for most questions, three choices are numbers and one choice is the statement, "none of the above." For these questions, once you have completed your computations, select either the choice which is the same as your answer, or, if no choice matches your answer, select "none of the above."

- Some questions have numbers for all four choices. If none of the choices matches your calculation, you have made an error, and you should recheck your work.

DIRECTIONS FOR SAMPLE QUESTIONS: Base your answers to the next three sample questions on the table, "Summary Report of Business Expenses for 2009." Complete as much of the report as you need to answer the sample questions. Use the information given in the summary report itself and in the table, "Report of Business Expenses, 3rd and 4th Quarters (26 weeks)." Both tables are shown on the following page.

REPORT OF BUSINESS EXPENSES, 3rd AND 4th QUARTERS (26 weeks)				
	3rd Quarter		4th Quarter	
	2009	2008	2009	2008
Payroll Expenses	$55,900	$47,800	$72,700	$65,100
Rental Expenses	22,500	18,900	22,500	18,900
Equipment Expenses				
New Equipment	705	375	5,575	675
Maintenance/Repair	2,860	3,000	3,140	3,400
Utility Expenses				
Electricity	4,850	4,630	4,590	4,450
Heat	130	270	440	410
Employee Benefit Expenses	18,450	15,850	24,100	21,550
Employee Contributions*	*2,500	*2,200	*3,350	*3,040
Total Net Business Expenses*		$88,625		$111,445
*NOTE: Employee Contributions are subtracted from business expenses to obtain Total Net Business Expenses				

SUMMARY REPORT OF BUSINESS EXPENSES FOR 2009							
	1st Quarter	2nd Quarter	1st Half	3rd Quarter	4th Quarter	2nd Half	Total for Year
Payroll Expenses	$81,800	$69,300	$151,100			**R**	
Rental Expenses	22,500	22,500	45,000				
Equipment Expenses	5,235	3,545	8,780				**S**
Utility Expenses	6,675	5,125	11,800				
Employee Benefit Expenses	26,900	22,900	49,800				
Employee Contributions*	*3,750	*3,200	*6,950				
Total Net Business Expenses* for 2009	139,360	120,170	259,530				
Total Net Business Expenses* for 2008			$231,780			$200,070	
% Change **			**V**				
*NOTE: Employee Contributions are subtracted from business expenses to obtain Total Net Business Expenses							
**NOTE: % Change is the % of increase in Total Net Business Expenses from 2008 to 2009.							

SUBJECT AREA 1 - CONTINUED

SAMPLE QUESTION 1:

What is the value of **R**?

A. $112,900
B. $128,600
C. $137,800
D. none of the above

The correct answer to this sample question is Choice B, which is $128,600.

SOLUTION: *To answer this question correctly you must calculate the value of* **R** *(the Payroll Expenses for the 2nd half of 2009).*

- *The Payroll Expenses for the 3rd and 4th Quarters are shown in the table, "Report of Business Expenses, 3rd and 4th Quarters (26 weeks)." (Be careful to use the amounts for 2009, and not the amounts for 2008).*

- *You must add the Payroll Expenses for the 3rd Quarter of 2009 ($55,900) to the Payroll Expenses for the 4th Quarter of 2009 ($72,700).*

- *The result is $128,600.*

SAMPLE QUESTION 2:

What is the value of **S**?

A. $ 8,780
B. $15,060
C $16,230
D. none of the above

*The correct answer to this sample question is Choice D**,** "none of the above."*

SOLUTION: *To answer this question correctly you must calculate the value of **S** (the total Equipment Expenses for the year 2009).*

- *You need to understand that Equipment Expenses are expenses for both New Equipment and for Maintenance/Repair.*

- *The Equipment Expenses for the 3rd and 4th Quarters are shown in the table, "Report of Business Expenses, 3rd and 4th Quarters (26 weeks)." (Again, be careful to use the amounts for 2009, and not the amounts for 2008.)*

- *You must add Equipment Expenses for the 3rd Quarter of 2009 ($705 + $2,860) to Equipment Expenses for the 4th Quarter of 2009 ($5,575 + $3,140) in order to calculate Equipment Expenses for the 2nd half of 2009.*

- *$705 + $2,860 + $5,575 + $3,140 = $12,280.*

- *You must then add Equipment Expenses for the 2nd half of 2009 to Equipment Expenses for the 1st half of 2009, in order to calculate Equipment Expenses for the whole year.*

- *Equipment Expenses for the 1st half of 2009 are shown in the table, "Summary Report of Business Expenses for 2009."*

- *$12,280 + 8,780 = $21,060. This is the value of **S**, the total Equipment Expenses for the year 2009.*

SUBJECT AREA 1 - CONTINUED

SAMPLE QUESTION 3:

Which one of the following is closest to the value of **V**?

A. 10%
B. 11%
C. 12%
D. 28%

The correct answer to this sample question is Choice C, which is 12%.

SOLUTION: *To answer this question correctly you must calculate the value of **V** (the percent change in Total Net Business Expenses from the 1st half of 2008 to the 1st half of 2009.*

- *You must first calculate the amount of change in Total Net Business Expenses from the 1st half of 2008 to the 1st half of 2009.*

- *Subtract the Total Net Business Expenses for the 1st half of 2008 ($231,780) from the Total Net Business Expenses for the 1st half of 2009 ($259,530).*

- *The result is $27,750.*

- *You must then calculate the percent change from the 1st half of 2008 to the 1st half of 2009. Since the percent change is <u>from the 1st half of 2008</u>, the basis of the comparison is the Total Net Business Expenses for the 1st half of 2008.*

- *Divide the amount of the change by the Total Net Business Expenses for the 1st half of 2008.*

- *$27,750 divided by $231,780 = .119726, or 11.9726%*

- *This is closest to 12%.*

UNDERSTANDING AND INTERPRETING TABULAR MATERIAL: These questions test your ability to understand, analyze, and use the internal logic of data presented in tabular form. You may be asked to perform tasks such as completing tables, drawing conclusions from them, analyzing data trends or interrelationships, and revising or combining data sets. The concepts of rate, ratio, and proportion are tested. Mathematical operations are simple, and computational speed is not a major factor in the test. **You should bring with you a hand-held battery- or solar-powered calculator for use on this test.** You will **not** be permitted to use the **calculator** function of your **cell phone.**

TEST TASK: The questions in this subject area are contained in two or more "sets." Each set consists of data presented in one or more tables, followed by a number of questions. Candidates must use the appropriate data from the table, in combination with the information given in each question, in order to answer the questions correctly.

SAMPLE TABLE:

Directions: Base your answers to the following three questions on the information in the table below.

Population of a City by Age and Gender
(In Thousands)

Age	Female	Male	Total
Under 25	70	72	142
25-34	**?**	27	**?**
35-44	**?**	28	53
45-54	27	28	55
55-64	30	**?**	57
65 and over	85	75	160
Total	261	257	518

Note: Spaces with question marks can be filled in using information given in the table and in the questions.

SUBJECT AREA 2 - CONTINUED

SAMPLE QUESTION 1:

How many people in the city were between 25 and 34 years old?

A.   51
B.   27,000
C.   51,000
D.   cannot be determined from the information provided

The correct answer to this sample question is C.

SOLUTION: *To answer this question correctly, you must first note that the numbers in the table represent thousands of people (see the table heading). You are asked to find the total number of people aged 25-34. Since this information is missing from the table, it is necessary to calculate it by using other information which is in the table. You must add the number of people in all the age groups other than 25-34, and then subtract this sum from the total population of the city. This will give the number of people aged 25-34.*

```
 142,000      under 25
 +53,000      35-44           518,000   total population (all ages)
 +55,000      45-54         - 467,000   total population (all ages except 25-34)
 +57,000      55-64            51,000   population aged 25-34
+160,000      65 and over
 467,000
```

There are 51,000 people in the city between the ages of 25 and 34 (choice C).

SAMPLE QUESTION 2:

Most nearly what percent of the total population of the city was female aged 35 to 54?

A.   5%
B. 10%
C. 14%
D. 20%

The correct answer to sample question 2 is B.

SOLUTION: *To answer this question correctly you must find the number of females aged 35 to 54. This requires you to add the number of females aged 35-44 to the number aged 45-54. You must first find the number of females who are aged 35 to 44. This information is missing from the table, but you can calculate it by subtracting the number of males who are aged 35 to 44 from the total number of people in that age group.*

(53,000 – 28,000 = 25,000; there are 25,000 females aged 35-44).

You then need to add the number of females aged 35-44 to the number of females aged 45-54;

(25,000 + 27,000 = 52,000; there are 52,000 females between the ages of 35 and 54).

You must then divide this number by the total population of the city, and convert the answer to a percent.

(52,000/518,000 = .100386; **this is nearest to 10%**).

Therefore, the percentage of the total population of the city which was female aged 35 to 54 is 10% (choice B).

SAMPLE QUESTION 3:

If 40% of the total male population of the city earns wages, and 30% of the total female population of the city earns wages, which one of the following statements comparing the number of males earning wages to the number of females earning wages is true?

A. There are 24,500 more males than females earning wages.
B. There are 27,300 more males than females earning wages.
C. There are 51,800 more males than females earning wages.
D. There are 27,300 fewer males than females earning wages.

The correct answer to sample question 3 is A.

SOLUTION: *To answer this question correctly you must use some information given in the question and some information given in the table. It is important to be careful and apply the correct percentage for each gender. (The percentage for males is given first in the question, but the number of males is second in the table).*

To calculate the number of males earning wages, multiply the total number of males by 40%. (257,000 x .40 = 102,800)

To calculate the number of females earning wages, multiply the total number of females by 30%. (261,000 x .30 = 78,300)

To compare the two numbers, subtract the number of female wage earners from the number of male wage earners. (102,800 – 78,300 = 24,500)

There are 24,500 more male wage earners than female wage earners (choice A).

ARITHMETIC COMPUTATION WITH CALCULATOR: These questions test for the ability to use a calculator to do basic computations. Questions will involve addition, subtraction, multiplication and division. You may also be asked to calculate averages, to use percents, and to round an answer to the nearest whole number. **You should bring with you a hand-held battery- or solar-powered calculator for use on this test.** You will **not** be permitted to use the **calculator** function of your **cell phone.**

TEST TASKS: Each question has three separate computational problems. You must solve each problem and then add the three answers together (this is the SUM).

- For some questions you will need to **round** the SUM to the nearest whole number. (See SAMPLE QUESTION 1 on the next page.)

- For other questions you will need to find the AVERAGE of the three answers, by dividing the SUM by three. Then you will need to **round** the AVERAGE to the nearest whole number. (See SAMPLE QUESTION 2.)

- For some other questions, you will need to find a PERCENT of the SUM. Then you will need to **round** the PERCENT of the SUM to the nearest whole number. (See SAMPLE QUESTION 3.)

After each question are four choices: three choices are whole numbers and one choice is the statement, "none of the above."

Once you have completed your computations, select either the choice which is the same as your answer, or, if no choice matches your answer, select "none of the above".

On the following pages are three sample questions and the solutions to the questions. Please read both the questions and the solutions carefully.

Note: To round to the nearest whole number you only have to look at the digit after the decimal point. If it is less than 5, round down – drop the digits after the decimal point. If the digit after the decimal point is 5 or greater, round up to the next higher whole number. (NOTE: A whole number has no decimals or fractions.)

See the Sample Questions and Solutions on the following pages.

DIRECTIONS FOR SAMPLE QUESTION 1: The next question lists three separate computational problems. Solve each problem, then add the three answers together (this is the SUM). ROUND the SUM to the nearest whole number.

Note: A calculator would be helpful when performing the computations.

SAMPLE QUESTION 1:

Multiply: 240 by 152.4 =
Divide: 49,362 by 142.5 =
Add: 1,218 plus 8,052.3 plus 89.62 =

The SUM of the answers to the three problems above, ROUNDED to the nearest whole number, is

A. 46,282
B. 46,362
C. 47,928
D. none of the above

*The correct answer to this sample question is Choice **A,** which is 46,282.*

SOLUTION: *To answer this question correctly, first you must solve each problem in order. Then, you must add the three answers together. Finally, you must round the added total (SUM) to the nearest whole number.*

- ***Multiply*** *240 by 152.4; **the result is 36,576**.*
- ***Divide*** *49,362 by 142.5; **the result is 346.4**.*
- ***Add*** *1,218 plus 8,052.3 plus 89.62; **the result is 9,359.92**.*

Add the three answers together*: 36,576 plus 346.4 plus 9,359.92; the result is **46,282.32**.*

Round *46,282.32 to the nearest whole number; **the result is 46,282**.*

Note: *To round to the nearest whole number you only have to look at the digit after the decimal point. If it is less than 5, round down — drop the digits after the decimal point. If the digit after the decimal point is 5 or greater, round up to the next higher whole number. (NOTE: A whole number has no decimals or fractions.)*

*To round 46,282.32 to the nearest whole number, look at the digit after the decimal point; the digit is 3. Since 3 is less than 5, the nearest whole number to 46,282.32 is **46,282**. (If the sum of the answers to the three problems had been 46,282.5 or 46,282.6, etc., the nearest whole number would have been 46,283.)*

*NOTE: If the ROUNDED SUM is not one of the **A, B** or **C** choices listed, the answer would be choice D, "none of the above."*

DIRECTIONS FOR SAMPLE QUESTION 2:   The next question lists three separate computational problems. **Solve** each problem, **add** the three answers together (this is the SUM), and then **divide** the SUM by 3 to find the AVERAGE of the three answers.   ROUND the AVERAGE to the nearest whole number.

Note: A calculator would be helpful when performing the computations.

SAMPLE QUESTION 2:

Divide: Subtract: Add:

8746.3 ÷149   12,572.5   98,017 plus 7,542.3 plus 79,188.63
                                           -    896.94
                                              ‾‾‾‾‾‾‾‾

The AVERAGE of the answers to the three problems above, ROUNDED to the nearest whole number, is

A.   65,474
B.   65,494
C.   196,482
D.   none of the above

*The correct answer to this sample question is Choice **B,** which is 65,494.*

SOLUTION: *To answer this question correctly, you must solve each problem in order. Add the three answers together (this is the SUM). Then divide the SUM by 3 to get the AVERAGE of the three answers. Finally, you must round the AVERAGE to the nearest whole number.*

- ***Divide** 8,746.3 by 149; **the result is 58.7***

- ***Subtract** 896.94 from 12,572.5; **the result is 11,675.56***

- ***Add** 98,017 + 7,542.3 + 79,188.63; **the result is 184,747.93***

- Add the three answers together: 58.7+11,675.56+184,747.93; the result is 196,482.19

- ***Divide** 196,482.19 by 3 to get the AVERAGE; **the result is 65,494.063***

- ***Round** 65,494.063 the nearest whole number; **the result is 65,494** (Look at the digit after the decimal point; the digit is 0. Since 0 is less than 5, round down — drop the digits after the decimal point. The nearest whole number to 65,494.063 is **65,494**.)*

*NOTE: If the ROUNDED AVERAGE is not one of the **A**, **B** or **C** choices listed, the answer would be choice **D**, "none of the above."*

DIRECTIONS FOR SAMPLE QUESTION 3: The next question lists three separate computational problems. Solve each problem, add the three answers together (this is the SUM), and then find the indicated PERCENT (%) of the SUM of the three answers. ROUND the PERCENT of the SUM of the three answers to the nearest whole number.

Note: A calculator would be helpful when performing the computations.

SAMPLE QUESTION 3:

Multiply: one-fourth x 6,241.7

Add: 1,873.5
     + 31,409.04

Divide: 73,091.72 by 238.55

Twenty eight percent (28%) of the SUM of the answers to the three problems above, ROUNDED to the nearest whole number is

A.   9,822
B.   16,396
C.   98,418
D.   none of the above

*The correct answer to this sample question is Choice **D**, "none of the above."*

SOLUTION: *To answer this question correctly, you must solve each problem in order. Add the three answers together (this is the SUM). Then multiply the SUM by twenty eight percent (28%, or .28). Finally, you must round 28% of the SUM to the nearest whole number.*

- ***Multiply*** *one-fourth (one divided by four, or .25) by 6,241.7;* ***the result is 1,560.425***

- ***Add*** *1,873.5 + 31,409.04;* ***the result is 33,282.54***

- ***Divide*** *73,091.72 by 238.55;* ***the result is 306.4***

- ***Add the three answers together:*** *1,560.425 + 33,282.54 + 306.4;* ***The result is 35,149.365***

- ***Multiply*** *35,149.365 by 28% (.28);* ***the result is 9,841.822***

- ***Round*** *9,841.822 to the nearest whole number;* ***the result is 9,842 (****Look at the digit after the decimal point; the digit is 8. Since 8 is greater than 5, round up — go to the next highest whole number. The nearest whole number to 9,841.822 is **9,842**.)*

UNDERSTANDING AND INTERPRETING WRITTEN MATERIAL: These questions test for the ability to understand and interpret written material. You will be presented with brief reading passages and will be asked questions about the passages. You should base your answers to the questions **only** on what is presented in the passages and **not** on what you may happen to know about the topic.

TEST TASK: You will be provided with brief reading passages and then will be asked questions relating to the passages. All the information required to answer the questions will be provided in the passages.

SAMPLE QUESTION:

"Increasingly, behavior termed 'road rage' is being viewed as a public health issue, because of the number of deaths and injuries related to it. Such behavior is often a reaction to the feeling that one has been treated unfairly by another driver, and it is much less likely to occur if a driver is treated fairly. 'Fair play' on the road includes the observance not only of traffic regulations but also of the rules of courtesy. Courteous driving is based on common sense consideration for other drivers and a strong desire to make the roads safe for everyone. Good highway manners should become just as much a matter of habit as other kinds of manners."

Which one of the following statements is best supported by the above selection?

A. Courteous driving contributes to road safety.
B. Those who are generally polite are also courteous drivers.
C. Unlike driving courtesy, the observance of traffic regulations is a matter of habit.
D. Being courteous when driving is more important than observing traffic regulations.

The correct answer to this sample question is A.

SOLUTION: To answer this question correctly, you must evaluate each choice against the written selection and determine the one that is best supported by the written selection.

Choice A *states, "Courteous driving contributes to road safety." Choice A is supported by the statement in the written selection that, "Courteous driving is based on…a strong desire to make the roads safe for everyone." This is the correct answer.*

Choice B *states, "Those who are generally polite are also courteous drivers." Choice B is not supported by the written selection. The written selection does not mention "those who are generally polite" at all. Choice B is not the correct answer to this question.*

Choice C *states, "Unlike driving courtesy, the observance of traffic regulations is a matter of habit." Choice C is not supported by the written selection. The written selection makes no such bold statement. Instead, the written material mildly suggests that "Good highway manners should become just as much a matter of habit as other kinds of manners." Choice C is not the correct answer to this question.*

Choice D *states, "Being courteous when driving is more important than observing traffic regulations." Choice D is not supported by the written selection. The written selection states, "'Fair play' on the road includes the observance not only of traffic regulations but also of the rules of courtesy." The written selection does not state that being courteous is more important than observing traffic regulations. Choice D is not the correct answer to this question.*

SUBJECT AREA 5

FUNDAMENTALS OF ACCOUNT KEEPING AND BOOKKEEPING: These questions test for a knowledge of basic principles and practices of account keeping and bookkeeping. The questions test for recognizing account keeping and bookkeeping terms, concepts and relationships; recording financial transactions; and solving elementary problems in account keeping and bookkeeping.

TEST TASK: You will be presented with questions that test for knowledge of the more elementary aspects of bookkeeping and accounting. To answer these questions, you will need basic knowledge of double-entry bookkeeping and concepts such as depreciation, assets, liabilities, books of account, balance sheets, and accounting cycles.

SAMPLE QUESTION 1:

An agency purchases office equipment for $7,000. The agency pays with cash. Which one of the following entries correctly records this transaction?

A. Dr. Office equipment $7,000
      Cr. Cash $7,000
B. Dr. Cash $7,000
      Cr. Office equipment $7,000
C. Dr. Office equipment $7,000
      Cr. Accounts payable $7,000
D. Dr. Accounts payable $7,000
      Cr. Office equipment $7,000

The correct answer to this sample question is choice A.

SOLUTION: *To answer this question correctly, you need to know that cash and office equipment are classified as assets, that increases in assets are recorded as debits, and that decreases in assets are recorded as credits. You also need to know that "accounts payable" is a liability and that the "accounts payable" account is used to record transactions for which money is owed, such as if the office equipment had been purchased on credit.*

In this question, the asset office equipment increases by $7,000, so the transaction is recorded as a debit to the "office equipment" account. The asset cash decreases by $7,000, so the transaction is recorded as a credit to the "cash" account. Because the office equipment was paid for in cash, no change to the "accounts payable" account resulted from this transaction.

SAMPLE QUESTION 2:

Which one of the following best defines a general journal?

A.   It is a record that contains an account for each supplier that an organization does business with and owes money to for services or merchandise received.
B.   It is a record that contains all the accounts used by the organization.
C.   It is a record that lists transactions in the order in which they occurred and identified as either a debit or credit.
D.   It is a record that lists all transactions involving the receipt of cash.

The correct answer to this sample question is choice C.

SOLUTION: *To answer this question correctly, you need to know the difference between journals and ledgers and the purpose each one serves. Journals are used to keep track of transactions. Ledgers are organized by accounts. Choice A describes an accounts payable ledger. Choice B describes a general ledger. Choice D describes a cash receipts journal. Choice C describes a general journal.*

SUBJECT AREA 6

OPERATIONS WITH LETTERS AND NUMBERS: These questions test for the ability to alphabetize, compare, check, and count groups of letters and/or numbers.

TEST TASK: Each question involves a variety of operations with letters and numbers. Your task will be to determine the correct answer by alphabetizing, comparing, checking, and/or counting a given group of letters and/or numbers.

SAMPLE QUESTION 1:

Which one of the following letters is as far after C in the alphabet as T is after O?

A. G
B. H
C. I
D. J

The correct answer to Sample Question 1 is Choice B.

SOLUTION TO SAMPLE QUESTION 1: *To answer this question correctly, you must first count the number of letters that fall between O and T in the alphabet. There are four such letters (P, Q, R, S). You must then count four letters from C (D, E, F, G), and then identify the next letter, H.* **Since the letter H is as far after C in the alphabet as T is after O.**

SAMPLE QUESTION 2:

In the following list of numbers, how many times does 8 come just after 6 when 6 comes just after an odd number?

632568725349423684457684239686868

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

The correct answer to Sample Question 2 is Choice C.

SOLUTION TO SAMPLE QUESTION 2: *To answer this question correctly, you must read the list of numbers from left to right and:*

- *locate each 8 that comes just after a 6 in the list of numbers given in the problem*

- *determine whether the 6 comes just after an odd number*

- *count how many occasions where 8 comes just after a 6 that comes just after an odd number*

*In this problem, there are **4** occasions where 8 comes just after a 6 that comes just after an odd number (568, 368, 768, 968).* **Since 8 comes just after 6 when 6 comes just after an odd number a total of 4 times.**

PREPARING WRITTEN MATERIAL: These questions test for the ability to present information clearly and accurately, and to organize paragraphs logically and comprehensibly. For some questions, you will be given information in two or three sentences followed by four restatements of the information. You must then choose the best version. For other questions, you will be given paragraphs with their sentences out of order. You must then choose, from four suggestions, the best order for the sentences.

TEST TASK: There are two separate test tasks in this subject area.

For the first, **Information Presentation**, you will be given information in two or three sentences, followed by four restatements of the information. You must then choose the best version. There will be ten Information Presentation questions on the written test.

For the second, **Paragraph Organization**, you will be given paragraphs with their sentences out of order, and then be asked to choose, from among four suggestions, the best order for the sentences. There will be five Paragraph Organization questions on the written test.

INFORMATION PRESENTATION SAMPLE QUESTION:

Martin Wilson failed to take proper precautions. His failure to take proper precautions caused a personal injury accident.

Which one of the following best presents the information above?

A. Martin Wilson failed to take proper precautions that caused a personal injury accident.
B. Proper precautions, which Martin Wilson failed to take, caused a personal injury accident.
C. Martin Wilson's failure to take proper precautions caused a personal injury accident.
D. Martin Wilson, who failed to take proper precautions, was in a personal injury accident.

The best answer to this sample question is C.

SOLUTION:

Choice A *conveys the incorrect impression that proper precautions caused a personal injury accident.*

Choice B *conveys the incorrect impression that proper precautions caused a personal injury accident.*

Choice C *best presents the original information: Martin Wilson failed to take proper precautions, and this failure caused a personal injury accident.*

Choice D *states that Martin Wilson was in a personal injury accident. The original information states that Martin Wilson caused a personal injury accident, but it does not state that Martin Wilson was in a personal injury accident.*

PARAGRAPH ORGANIZATION SAMPLE QUESTION:

The following question is based upon a group of sentences. The sentences are shown out of sequence, but when correctly arranged, they form a connected, well-organized paragraph. Read the sentences, and then answer the question about the best arrangement of these sentences.

1. Eventually, they piece all of this information together and make a choice.
2. Before actually deciding upon a human services job, people usually think about several possibilities.
3. They imagine themselves in different situations, and in so doing, they probably think about their interests, goals, and abilities.
4. Choosing among occupations in the field of human services is an important decision to make.

Which one of the following is the best arrangement of these sentences?

A. 2-4-1-3
B. 2-3-4-1
C. 4-2-1-3
D. 4-2-3-1

The best answer to this sample question is D.

SOLUTION:

Choices A and C *present the information in the paragraph out of logical sequence. In both **A** and **C**, sentence 1 comes before sentence 3. The key element in the organization of this paragraph is that sentence 3 contains the information to which sentence 1 refers; therefore, in logical sequence, sentence 3 should come before sentence 1.*

Choice B *also presents the information in the paragraph out of logical sequence. Choice **B** places sentence 4 in between sentence 1 and sentence 3, thereby interrupting the logical sequence of the information in the paragraph.*

Choice D *presents the information in the paragraph in the best logical sequence. Sentence 4 introduces the main idea of the paragraph: "choosing an occupation in the field of human services." Sentences 2-3-1 then follow up on this idea by describing, in order, the steps involved in making such a choice. Choice **D** is the best answer to this sample question.*

SUPERVISION: These questions test for knowledge of the principles and practices employed in planning, organizing, and controlling the activities of a work unit toward predetermined objectives. The concepts covered, usually in a situational question format, include such topics as assigning and reviewing work; evaluating performance; maintaining work standards; motivating and developing subordinates; implementing procedural change; increasing efficiency; and dealing with problems of absenteeism, morale, and discipline.

TEST TASK: You will be presented with situations in which you must apply knowledge of supervisory principles and practices in order to answer the question correctly.

SAMPLE QUESTION:

Assume the unit you supervise is given a new work assignment and that you are unsure about the proper procedure to use in performing this assignment. Which one of the following actions should you take FIRST in this situation?

A. Obtain input from your staff.
B. Consult other unit supervisors who have had similar assignments.
C. Use an appropriate procedure from a similar assignment that you are familiar with.
D. Discuss the matter with your supervisor.

The correct answer to this sample question is D.

SOLUTION: This question asks for the action that you should take FIRST in this situation.

Choice A is not correct. Since this assignment is new for your unit, your staff would not be expected to be more knowledgeable than you about the proper procedure.

Choice B is not correct. Although discussing this matter with other supervisors may increase your knowledge of the new assignment, similar assignments performed in other units may differ in some important way from your new assignment. Other units may also function differently from your unit, so the procedures used to perform similar assignments may differ accordingly.

Choice C is not correct. Since this assignment is new for your unit, you would have no way of knowing whether the procedure from a similar assignment is appropriate to use. You would need someone with the appropriate knowledge, usually your supervisor, to determine if the procedure from a similar assignment could be used before you actually employed this procedure in the performance of your new assignment.

Choice D is the correct answer to this question. Your supervisor is more likely to be informed about what procedure may be appropriate for work that he or she assigns to you than would other unit supervisors or your staff. Even if your supervisor does not know what procedure is appropriate, a decision regarding which procedure to use should be made with his or her participation, since he or she has the ultimate responsibility for your unit's work.

ADMINISTRATIVE SUPERVISION: These questions test for knowledge of the principles and practices involved in directing the activities of a large subordinate staff, including subordinate supervisors. Questions relate to the personal interactions between an upper level supervisor and his/her subordinate supervisors in the accomplishment of objectives. These questions cover such areas as assigning work to and coordinating the activities of several units, establishing and guiding staff development programs, evaluating the performance of subordinate supervisors, and maintaining relationships with other organizational sections.

TEST TASK: You will be presented with situations in which you must apply knowledge of the principles and practices of administrative supervision to answer the questions correctly. You will be placed in the role of a supervisor of a section, which is made up of several units. Each unit has a supervisor and several employees. All unit supervisors report directly to you.

SAMPLE QUESTION:

You have delegated a work project to two unit supervisors and have asked them to collaborate on it. Later, you observe two employees strongly arguing about which one of them is responsible for a certain activity within the work project. The arguing employees work for different units. Which one of the following actions is most appropriate for you to take in this situation?

A. Intercede in the employees' argument and settle it.
B. Meet with the unit supervisors of the two employees and inform them of the situation you observed.
C. Inform one unit supervisor of the situation and ask this supervisor to take care of it.
D. Set up a meeting that includes both unit supervisors and both employees to resolve the situation.

The correct answer to this sample question is B.

SOLUTION:

Choice A *is not correct. In your position, you supervise properly by giving direction through your unit supervisors. By taking this choice, you are not allowing your unit supervisors to handle a problem involving their staff members. Also, it is not reasonable that you would be able to settle the employees' dispute. Earlier, you delegated the work project to the two unit supervisors, who would be responsible for assigning activities related to the project. The two unit supervisors must deal with the problem.*

Choice B is the correct answer to this question. *The two unit supervisors are collaborating on the work project and therefore giving the assignments. You should meet with them and tell them about the employees' argument. The unit supervisors should be informed about the point of contention and the fact that the two employees had a heated argument. The unit supervisors must then work out a way to handle the situation.*

SOLUTION: (Continued)

Choice C *is not correct. Speaking to only one supervisor about the situation means that the second supervisor may be uninformed, or only partly informed, about the situation. You cannot be assured that the first supervisor will include the second supervisor in finding a way to settle the issue. If the first unit supervisor chooses to handle the situation on his own and speak to both employees, this supervisor would be giving direction to one employee from another unit. This is not good supervisory practice. Also, in taking Choice C, you are favoring one supervisor and slighting the other.*

Choice D *is not correct. The unit supervisors need to come up with a way of handling the situation that you observed. To do this, they must be informed without the employees present. Also, by including the employees in the meeting, you may get a replay of their earlier argument, which is not helpful.*

NAME AND NUMBER CHECKING: These questions test for the ability to distinguish between sets of words, letters, and/or numbers that are almost exactly alike. Material is usually presented in two or three columns, and you will have to determine how the entry in the first column compares with the entry in the second column and possibly the third. You will be instructed to mark your answers according to a designated code provided in the directions.

TEST TASK: You will be asked to determine if the information is the same or different in each of three sets.

Directions: Each of the questions consists of a set of information written three times. Compare the three sets in each question and on your answer sheet mark:

Compare the three sets of information given in each question; then select:

Choice A - *if only the first and second sets are exactly alike*
Choice B - *if only the first and third sets are exactly alike*
Choice C - *if only the second and third sets are exactly alike*
Choice D - *if no two sets are exactly alike*

SAMPLE QUESTION 1:

Set 1	Set 2	Set 3
Fruchter, William	Fruchter, William	Fruchter, William
543 Peter Avenue	543 Peter Avenue	543 Peter Avenue
Potsdam, N.Y. 12435	Potsdam, N.Y. 12345	Potsdam, N.Y. 12435
809-43-4537	809-43-4537	809-43-4537
5' 10" 170 lbs. GR	5' 10" 170 lbs. GR	5' 10" 170 lbs. GR

SOLUTION: *The zip code in the third line of the second set is 12345. The zip code in the third line of the first and third sets is 12435. The information given in the first and third sets is exactly alike; therefore, the correct answer is B.*

Sample Question 2 is on the following page.

NAME AND NUMBER CHECKING

SAMPLE QUESTION 2:

Set 1	Set 2	Set 3
Gonzalez, Sharon	Gonzalez, Sharon	Gonzales, Sharon
54 Laird Drive	54 Laird Road	54 Laird Drive
Hartford, NY 13413	Hartford, NY 13413	Hartford, NY 13413
160-40-6973	160-40-6973	160-40-6973
4' 11" 110 lbs. BR	4' 11" 110 lbs. BR	4' 11" 110 lbs. BR

SOLUTION: *The name in sets 1 and 2 is Gonzale**z**; in set 3, the name is Gonzale**s**. The address in sets 1 and 3 is 54 Laird **Drive**; in set 2, the address is 54 Laird **Road**. Since no two sets are exactly alike, the correct answer to sample question 2 is Choice **D**.*

TEST SECURITY

The test you will be taking is the property of the New York State Department of Civil Service.

1. Candidates may not remove test material from the test site and may not reproduce, reconstruct, or discuss the test content with others.
2. Unauthorized possession or disclosure of the test material is prohibited by law and punishable by imprisonment and/or a fine.
3. Candidates may be disqualified from appointment to positions for which the examination is being held and from being a candidate for any civil service examination for five years.
4. You should not discuss the questions and answers, even in general terms, after you take the test.
5. You should be careful that you do not inadvertently violate test security and put yourself at risk.

HELPFUL TIPS FOR TAKING THE TEST

Your attitude and approach to the test will influence how well you perform. A positive attitude will help you do your best.

Before the test…
- Study and review this guide to become familiar with what the test will cover.
- Study and review the subject areas that will be covered on the test.

On the day of the test…
- Arrive at the test site on time.
- Bring your Admission Notice, two No. 2 pencils, a photo ID containing your signature, a quiet lunch or snack, and any other **allowed** materials.
- Do **NOT** bring this test guide to the test site.

At the test site…
- Do **NOT** bring cell phones, beepers, headphones, or any electronic or other communication devices to the test site.
- The use of such devices anywhere on the grounds of the test site (in addition to the test room, this includes hallways, restrooms, building, grounds, and parking lots) could result in your disqualification.

During the test…
- Read and follow all directions on your Admission Notice, test booklets, answer sheets, and Candidate Directions.
- Follow the Monitor's instructions.
- Keep track of time.

After the test…
- Do **NOT** remove any test materials from the test room.
- Do **NOT** paraphrase, reconstruct, or reproduce the test material in any way.
- Do **NOT** discuss the test material with others.

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