A Guide to the Written Test
for the
Entry-Level Audit and Account Clerk Series

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The New York State Department of Civil Service has developed this test guide to familiarize you with the written test for the Entry-Level Audit and Account Clerk Series. This test guide provides a general description of the subject areas which will be tested and the different types of questions you may see on the test. The Examination Announcement will specify the exact subject areas to be included on the particular examination you will be taking.

The written test for the Entry-Level Audit and Account Clerk Series has an overall time allowance of 4 hours. The test questions will cover the following three subject areas:

1. **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.

2. **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.

3. **Arithmetic Reasoning**: These questions test your ability to solve an arithmetic problem presented in sentence or short paragraph form. You must read the problem, understand the situation presented, decide what must be done to solve it, and apply the appropriate arithmetic operation(s) in the appropriate order in order to determine the correct solution. Knowledge of addition, subtraction, multiplication, and division is necessary. Questions may also involve the use of percents, decimals, and fractions. **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.

The remainder of this test guide explains how you will be tested in each of the subject areas listed above. A **TEST TASK** is provided for each subject area. This is an explanation of how a question will be presented and how to correctly answer it. Read each explanation carefully. This test guide also provides at least one **SAMPLE QUESTION** for each subject area. The sample question is similar to the type of questions that will be presented on the actual test. This test guide provides the **SOLUTION** and correct answer to each sample question. You should study each sample question and solution in order to understand how the correct answer was determined.
SUBJECT AREA 1

OPERATIONS WITH LETTERS AND NUMBERS: These questions test for skills and abilities in operations with letters and numbers.

TEST TASK: You will be given questions which involve a variety of operations with letters and numbers. You must determine the specific answer to each question. The operations may involve alphabetizing, comparing, checking, and counting given groups of letters and/or numbers.

SAMPLE QUESTION 1:
How many pairs of the following groups of letters are exactly alike?

<table>
<thead>
<tr>
<th>Left Group</th>
<th>Right Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>BRFQSX</td>
<td>BRFQSX</td>
</tr>
<tr>
<td>ACDBOJ</td>
<td>ACDBOJ</td>
</tr>
<tr>
<td>RPTQVS</td>
<td>RPTQVS</td>
</tr>
<tr>
<td>ZUYRVS</td>
<td>ZUYRVS</td>
</tr>
<tr>
<td>SPQRAS</td>
<td>SQRPAS</td>
</tr>
<tr>
<td>HVRCWR</td>
<td>HVCRWB</td>
</tr>
</tbody>
</table>

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

The correct answer is B.

SOLUTION: To answer this question correctly, compare the groups of letters in the column on the left, with the groups of letters in the column on the right. Determine how many pairs are exactly alike. Since three pairs are exactly alike (BRFQSX, RPTQVS, ZUYRVS), the correct answer to this question is 3 (choice B).

SAMPLE QUESTION 2:
In the following sentence, how many words contain letters that appear more than once in that word?

“Right around April Fool’s Day, the daffodils and crocuses start to emerge and cheer us up after a long winter.”

<table>
<thead>
<tr>
<th>Choice</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. 5</td>
<td></td>
</tr>
<tr>
<td>B. 6</td>
<td></td>
</tr>
<tr>
<td>C. 7</td>
<td></td>
</tr>
<tr>
<td>D. 8</td>
<td></td>
</tr>
</tbody>
</table>

The correct answer is B.

SOLUTION: To answer this question correctly, look at each word to see how many contain the same letter more than once. Since six words (“Fool’s”, “daffodils”, “crocuses”, “start”, “emerge”, “cheer”) contain letters that appear more than once in that word, the correct answer to this question is 6 (choice B).

SAMPLE QUESTION 3:
Which choice below lists the letter that is as far after C as T is after O in the alphabet?

<table>
<thead>
<tr>
<th>Choice</th>
<th>Letter</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. G</td>
<td></td>
</tr>
<tr>
<td>B. H</td>
<td></td>
</tr>
<tr>
<td>C. I</td>
<td></td>
</tr>
<tr>
<td>D. J</td>
<td></td>
</tr>
</tbody>
</table>

The correct answer is B.

SOLUTION: To answer this question correctly, count how many letters are between O and T in the alphabet. There are 4 letters between O and T in the alphabet (P,Q,R,S). Since there are also 4 letters between C and H in the alphabet (D,E,F,G), the correct answer to this question is H (choice B).

SAMPLE QUESTION 4:
In the following list of numbers, how many times does 8 come just after 6 when 6 comes just after an odd number?

<table>
<thead>
<tr>
<th>Number</th>
<th>Digit Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>6325687253494236844576842396868</td>
<td>8</td>
</tr>
</tbody>
</table>

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

The correct answer is C.

SOLUTION: To answer this question correctly, determine the number of times 8 follows 6 when 6 follows an odd number in the list of numbers above. Since there are 4 times where 8 follows 6 when 6 follows an odd number in the list above (568, 368, 768, 968), the correct answer to this question is 4 (choice C).
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 TASK: 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.
**SUBJECT AREA 2 (Continued)**

**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.)
**SUBJECT AREA 3**

**ARITHMETIC REASONING:** These questions test your ability to solve an arithmetic problem presented in sentence or short paragraph form. You must read the problem, understand the situation presented, decide what must be done to solve it, and apply the appropriate arithmetic operation(s) in the appropriate order in order to determine the correct solution. Knowledge of addition, subtraction, multiplication, and division is necessary. Questions may also involve the use of percents, decimals, and fractions. **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:** For each question, you must read the problem, understand the situation presented, decide what must be done to answer the question, and apply the appropriate arithmetic operation(s), in the correct order, in order to arrive at the correct answer.

**SAMPLE QUESTION:**

Of the 300 people working at a medical facility, 14% are physicians' assistants. How many workers at the medical facility are not physicians’ assistants?

A. 42  
B. 86  
C. 258  
D. 286

*The correct answer to this sample question is C.*

**SOLUTION:** To answer this question correctly, you must first determine what percent of the people working at the medical facility are not physicians’ assistants. Since 14% are physicians’ assistants, 86% (100% minus 14%) are not physicians’ assistants. You must then convert 86% to its decimal value, 0.86, and multiply 300 by 0.86, to determine what 86% of 300 is (the number of workers at the medical facility who are not physicians’ assistants). Since 300 x 0.86 = 258, the number of workers at the medical facility who are not physicians’ assistants is 258 (choice C).
**TEST SECURITY**

The test you will be taking is the property of the New York State Department of Civil Service. Candidates may not remove test material from the test site and may not reproduce, reconstruct, or discuss the test content with others. Unauthorized possession or disclosure of the test material is prohibited by law and punishable by imprisonment and/or a fine. Additionally, candidates may be disqualified from appointment to the positions for which the examination is being held and from being a candidate for any civil service examination for five years. After you take the test, other individuals may want to talk with you about the test. You should not discuss the questions and answers, even in general terms. You should be careful that you do not inadvertently violate test security and put yourself at risk.

**CONCLUSION**

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 (this includes the test room, 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 the 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.
It is the policy of the New York State Department of Civil Service to provide reasonable accommodation to ensure effective communication of information to individuals with disabilities. If you need an auxiliary aid or service to make the information available to you, please contact the New York State Department of Civil Service Public Information Office at (518) 457-9375.