

Accountant Test Topics**Bookkeeper Test Topics**

Returns	Tangible Assets
Understated Account	Intangible Assets
Assets and Liabilities 2	Total Assets – Total Liabilities
Assets and Liabilities 3	Recording Debits And Credits
Reasonable Recording	Account Designations
Recording Purchases	Inventory Methods – Older Items
Cash Disbursements	Inventory Methods – Newer Items
Check Recording	Recording Transactions
Cash/Sale on Account	Control Account
Cash/Shareholder	Disputed Invoices
Net Sales	Transaction Recording
Bad Debt/Balance Sheet	Recording Check Transactions
Bad Debt/Income Statement	Check Procedures
Cash Deposits	Journal – Acquisition Transactions
Unauthorized Shipment	Journals – Payment Transactions
Timely Sales Records	Sales Journal
Depreciation: Methods	Cash Receipts Journal
Depreciation: SL Calculation 1	Calculating Net Sale – A
Depreciation: SL Calculation 5	Calculating Net Sale – B
Depreciation: DDB Calculation 1	Credit Term Calculations – A
Balance Sheet Formula	Credit Term Calculations – B
Petty Cash – Formula	Interest Calculation
Petty Cash – Voucher	Account Totals
Inventory: LIFO	Calculate Total Revenues – A
Inventory: Methods	Calculate Total Expenses – A
Inventory: Calculate Beginning Value	Calculate Net Income – A
Inventory: Calculate Revenue	Calculate Total Revenues – B
Inventory: Calculate Ending Inventory	Calculate Total Expenses – B
Inventory: Calculate Cost of Goods Sold	Calculate Net Income – B
Payroll: Hourly Rate	Filing Methods
Payroll: Time Card	Alphabetical Filing A
Payroll: Personnel Functions	Chronological Filing A
Payroll: Tax Prep	Numerical Filing A
Payroll: Fictitious Employee	Serial Filing A

Payroll: 941	Income Statement Sections – A
Terminology: Amortize	Income Statement Sections – B
Terminology: Collateral	Net Income/Net Loss Statement
Terminology: Controller	Bookkeeping Worksheets
Terminology: Equity	Financial Status Snapshot
Terminology: Spoilage	Annual Report
	Balance Sheet Classification