



Estimated administration time: 30 minutes

| Accountant Knowledge (40 questions) | Bookkeeper Knowledge (41 questions) |
|---------------------------------------------|------------------------------------------------|
| | |
| Accounting A/R – Bad Debt Write-Off | Accounting Tangible Assets |
| Accounting A/R – DSO Formula | Accounting Intangible Assets |
| Accounting Calculating Basic Owner Equity | Accounting Total Assets – Total Liabilities |
| Accounting Calculating Gross Profit Margin | Accounting Recording Debits And Credits |
| Accounting Net Income Formula | Accounting Account Designations |
| Accounting Property Classification | Accounting Inventory Methods – Older Items |
| Accounting Financial Position Statement | Accounting Inventory Methods – Newer Items |
| Accounting Current Assets | Accounting Recording Transactions |
| Accounting Depreciation Definition | Accounting Control Account |
| Accounting Merchandise Purchase | Accounting Disputed Invoices |
| Accounting Depreciation – Methods | Accounting Transaction Recording |
| Accounting Depreciation – Simplest Method | Accounting Recording Check Transactions |
| Accounting Depreciation – Least Used Method | Accounting Check Procedures |
| Accounting Depreciation – Highest | Accounting Journals – Acquisition Transactions |
| Accounting Intangible Assets | Accounting Journals – Payment Transactions |
| Accounting Inventory Costing Methods | Accounting Sales Journal |
| Accounting Accounting Methods | Accounting Cash Receipts Journal |
| Accounting Variable Costs | Accounting Calculating Net Sale - A |
| Accounting Sales vs Cost and Expenses | Accounting Calculating Net Sale – B |
| Accounting Production Costs | Accounting Credit Term Calculations - A |
| Accounting Capital Investment Earnings | Accounting Credit Term Calculations – B |
| Accounting Non-GAAP Financial Measurement | Accounting Interest Calculation |
| Accounting Operating Profit Equivalent | Accounting Account Totals |
| Accounting Balance for All Accounts | Q332 – Calculate Total Revenues - A |
| Accounting Budget Differences | Q333 – Calculate Total Revenues - A |
| Accounting Taxes – Capital Asset Sale | Q334 – Calculate Net Income – A |
| Accounting New Business Documents | Q335 – Calculate Total Revenues - B |
| Accounting Assets | Q336 – Calculate Total Revenues - B |
| Accounting General Journal | Q337 – Calculate Net Income – B |
| Accounting Terminology Cost Principle | Accounting Filing Methods |
| Accounting Reconciling Checking Accounts | Q338 – Alphabetical Filing A |
| Accounting Preparing Income Statements | Q340 – Chronological Filing B |
| Q400 - Accounting Cycles | Q342 – Numerical Filing A |
| Accounting Journal Entry Process | Q344 – Serial Filing A |
| Accounting Journal Element - A | Accounting Income Statement Sections – A |
| Accounting Journal Element – B | Accounting Income Statement Sections – B |
| Accounting Ending Entries | Accounting Net Income/Net Loss Statement |
| Accounting Undoing Previous Entries | Accounting Bookkeeping Worksheets |
| Accounting Declared Cash Dividends | Accounting Financial Status Snapshot |
| Accounting End-of-Month Procedures | Accounting Annual Report |
| | Accounting Balance Sheet Classification |