



# National Center for Competency Testing

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## Bookkeeping Certification Exam Content Online

<b>Approximate % of Exam</b>	<b>Content Categories</b>
<b>40%</b>	<b>General Accounting</b>
	<ul style="list-style-type: none"><li>• Scope of practice</li><li>• General accounting terms</li><li>• Business organization types</li><li>• Bookkeeping systems</li><li>• Trial balance</li></ul>
<b>6%</b>	<b>Month End</b>
	<ul style="list-style-type: none"><li>• Accounts payable</li><li>• Accounts receivable</li><li>• Earnings calculations</li><li>• Adjusting journal entries</li><li>• Bank reconciliations</li></ul>
<b>14%</b>	<b>Payroll</b>
	<ul style="list-style-type: none"><li>• Payroll terms</li><li>• Deductions</li><li>• Wages and tax records</li><li>• FICA</li><li>• Payroll dates and tax reports</li></ul>
<b>11.5%</b>	<b>Legal Considerations</b>
	<ul style="list-style-type: none"><li>• IRS laws</li><li>• Embezzlement</li><li>• Taxes</li></ul>
<b>28.5%</b>	<b>Financial Statements</b>
	<ul style="list-style-type: none"><li>• Accrued revenue and expenses</li><li>• Negotiable instruments terms</li><li>• Assets, depreciation, and inventory</li><li>• Assets, liabilities, and owner's equity</li></ul>
<b>100%</b>	<b>Total</b>