



Accounting

General Assessment Information

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Test Type: The Accounting assessment is included in NOCTI's Teacher assessment battery. Teacher assessments measure an individual's technical knowledge and skills in a proctored proficiency examination format. These assessments are used in a large number of states as part of the teacher licensing and/or certification process, assessing competency in all aspects of a particular industry. NOCTI Teacher tests typically offer both a written and performance component that must be administered at a NOCTI-approved Area Test Center. Teacher assessments can be delivered in an online or paper/pencil format.

Revision Team: The assessment content is based on input from subject matter experts representing the following states: Georgia, Maryland, Michigan, Missouri, Pennsylvania, South Carolina, Tennessee, and Virginia.



52.0302- Accounting
Technology/Technician
and Bookkeeping



Career Cluster 4-
Business Management
and Administration



43-3031.00- Bookkeeping, Accounting,
and Auditing Clerks

Written Assessment

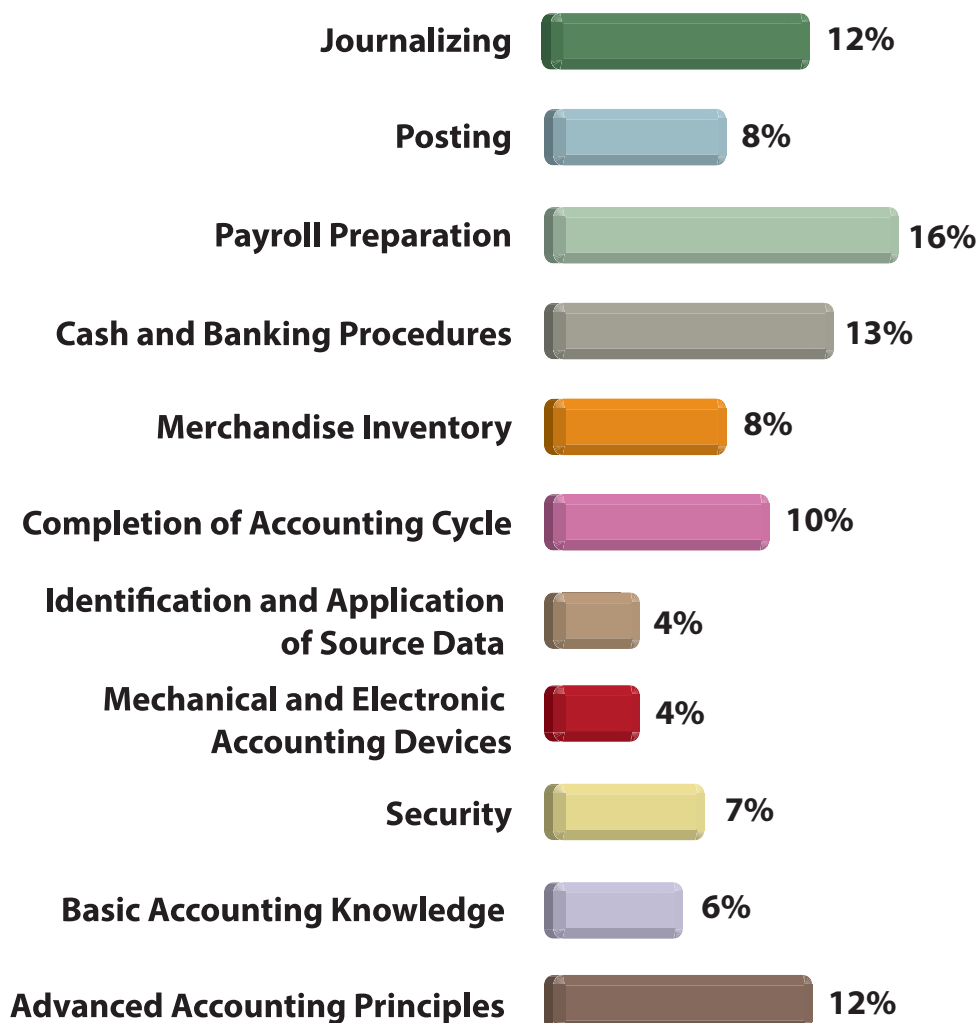
NOCTI written assessments consist of questions to measure an individual's factual theoretical knowledge.

Administration Time: 3 hours

Number of Questions: 220

Number of Sessions: This assessment may be administered in one, two, or three sessions.

Areas Covered



Specific Standards and Competencies Included in this Assessment

Journalizing

- Journalize an opening entry
- Interpret information contained in source documents
- Follow principles of double-entry bookkeeping in the journalizing process
- Record entries in special journals
- Total and post special journals
- Adjust for bad debts using direct write-off or allowance methods
- Analyze transactions involving owners' equity

Posting

- Post from special journals to general and subsidiary ledger accounts
- Demonstrate understanding of multicolumn ledgers
- Demonstrate familiarity with computerized posting methods
- Use appropriate posting references
- Prove accuracy of posting to ensure entries are in balance

Payroll Preparation

- Calculate employee earnings
- Enter payroll data in a payroll earnings record
- Demonstrate familiarity with electronic payroll data entry
- Complete a payroll register
- Prepare a payroll check and check stub with appropriate information
- Record information found on W-4 forms in employee data section
- Calculate appropriate employee payroll taxes
- Calculate appropriate employer payroll tax liabilities
- Determine appropriate deposit dates, documentation, and prepare quarterly state and federal tax forms
- Journalize payroll entries at end of earnings period in appropriate journals



(Continued on the following page)

Specific Standards and Competencies (continued)

Cash and Banking Procedures

- Complete check stubs and checks
- Enter appropriate data on a deposit slip
- Reconcile a bank statement
- Follow up on outstanding checks, including voiding and/or reissuing checks
- Demonstrate familiarity with online and electronic banking procedures
- Exhibit understanding of credit cards and/or debit cards
- Manage multiple bank accounts and transactions
- Reconcile and replenish petty cash funds

Merchandise Inventory

- Demonstrate knowledge of a merchandise inventory account
- Analyze effects on accounts by the purchase of merchandise
- Calculate the cost of merchandise sold
- Prepare adjusting entries based on physical inventory
- Calculate for obsolete or a shrinkage of inventory

Completion of Accounting Cycle

- Complete 8 or 10 column worksheets
- Prepare the needed financial statements from a completed worksheet
- Verify the financial statements against the worksheet for accuracy
- Record and post adjusting and closing entries
- Locate and correct accounting errors
- Prepare post-closing trial balance from general ledger

Identification and Application of Source Data

- Identify and locate appropriate business forms used in bookkeeping and/or accounting
- Apply procedures for using electronic data for various bookkeeping and/or accounting purposes

(Continued on the following page)

Specific Standards and Competencies (continued)

Mechanical and Electronic Accounting Devices

- Demonstrate ability to use calculator, adding machine, and computer
- Generate and interpret charts and graphs
- Generate and interpret spreadsheets

Security

- Exhibit familiarity with the internal controls for sensitive source documents
- Exhibit familiarity with the internal controls for e-commerce
- Exhibit familiarity with internal control for the protection of company assets
- Exhibit familiarity with confidentiality and ethics

Basic Accounting Knowledge

- Exhibit understanding of terminology relating to accounting
- Exhibit understanding of careers in accounting
- Exhibit understanding of regulatory bodies

Advanced Accounting Principles

- Exhibit understanding of cash or accrual accounting
- Differentiate between proprietorship, partnership, corporation, and departmental accounting procedures
- Record accounting entries for installment payment systems
- Calculate the amount of uncollectible accounts through aging of accounts receivable
- Exhibit understanding of stocks, declarations, and payment of dividends
- Calculate and record depreciation and amortization
- Calculate and analyze financial ratios



Sample Questions

A cash discount entry is based on

- A. invoice terms
- B. vendor relationships
- C. purchase volume
- D. a trade reduction

Posting is a process whereby

- A. account titles are copied from a chart of accounts to a ledger
- B. debits and credits are copied from a journal to a ledger
- C. general purpose financial statements are published
- D. account balances are carried to a trial balance

Using an electronic data interchange format, employers can now file

- A. Coupon 8906
- B. vouchers
- C. seasonal payments
- D. Form 941

The original deposit ticket

- A. accompanies the money to the bank
- B. stays with the company's records
- C. is mailed to the bank after the deposit is made
- D. remains in the ledger

A purchase of merchandise on account

- A. decreases an asset
- B. decreases a liability
- C. increases a liability
- D. increases an expense

Performance Assessment

NOCTI performance assessments allow individuals to demonstrate their acquired skills by completing actual jobs using the tools, materials, machines, and equipment related to the technical area.

Administration Time: 3 hours and 15 minutes

Number of Jobs: 7

Areas Covered:

27% Journal Entries

Filling out various forms, legibility, and time to complete Job 1.

10% Posting Verification

Schedule of Accounts Receivable, trial balance, legibility, and time to complete Job 2.

12% Payroll

Computation of net pay for five employees, completion of payroll register, legibility, and time to complete Job 3.

7% Complete Worksheet

Worksheet completion, legibility, and time to complete Job 4.

14% Financial Statements

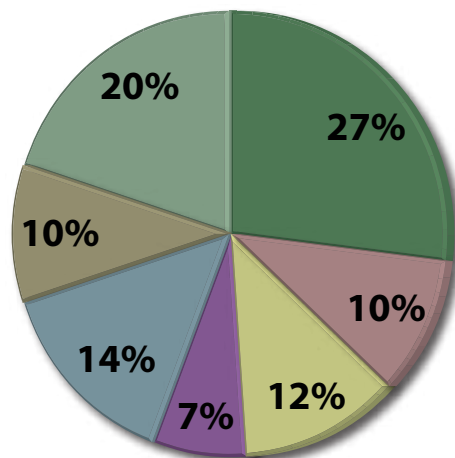
Completing income statement, completing balance sheet, completing Statement of Owner's Equity, balance sheet in balance, legibility, and time to complete Job 5.

10% Ratio and Partial Horizontal Analysis

Partial horizontal analysis, working capital, current ratio, acid-test, and time to complete Job 6.

20% Advanced Journal Entries

Various transactions, legibility, and time to complete Job 7.



Sample Job

Posting Verification

Maximum Time: 15 minutes

Participant Activity: The participant will be asked to prepare a schedule of accounts receivable and trial balance.



The image shows a close-up of a financial ledger or trial balance sheet. The table contains multiple columns of numerical data, likely representing account balances. A fountain pen is resting on the right side of the table, pointing towards the numbers. The data is organized into several columns, with some values appearing to be in dollars and cents.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
00 \$110.75							
1.00	\$0.00	\$0.70	28.03	3668.67	28.23	16.04	26.34
2.00	\$1.50	\$2.80	45.05	3713.72	28.76	16.15	26.23
3.50	\$1.00	\$1.05	46.63	3760.35	29.60	16.13	26.23
3.00	\$0.50	\$0.00	15.28	3775.63	29.82	16.11	26.90
\$1.50	\$2.00	\$0.35	14.73	3790.36	29.93	16.27	26.30
\$1.50	\$1.50	\$0.00	55.82	3846.18	31.63	16.35	26.52
\$1.00	\$1.00	\$1.75	37.44	3883.62	31.51	16.47	26.62
\$2.00	\$0.50	\$1.75	46.95	3930.57	32.36	16.35	26.65
\$6.50	\$0.50	\$3.15	40.01	3970.58	33.13	16.53	26.74
\$2.50	\$0.00	\$2.80	41.56	4012.14	33.52	16.62	26.70
\$2.00	\$0.00	\$0.00	18.62	4030.76	34.09	16.62	26.55
\$0.00	\$0.00	\$0.70	14.48	4045.24	34.16	16.60	26.55
\$2.00	\$0.00	\$1.75	38.31	4130.55	34.48	16.68	26.55
\$0.00	\$0.00	\$2.45	50.44	4179.99	35.24	16.80	26.55
\$2.00	\$1.00	\$2.10	45.66	4229.25	36.50	16.90	26.55
\$3.00	\$0.50	\$1.75	49.60	4272.26	36.50	16.80	26.55
\$2.50	\$4.00	\$0.35	43.01	4286.19	36.50	16.80	26.55