# DIEHL CPA LLC CONTENT OUTLINE

## CPP CERTIFICATION EXAMINATION OUTLINE

**I. CORE PAYROLL CONCEPTS ...............................24%**
- A. Worker Status
- B. Fair Labor Standards Act
- C. Employment Taxes
- D. Employee Benefits
- E. Employee/Employer Forms
- F. Professional Responsibility
- G. Methods and Timing of Pay

**II. COMPLIANCE/RESEARCH AND RESOURCES .....16%**
- A. Escheatment
- B. Legislative and Regulatory Requirements
- C. Reporting
- D. Record Retention
- E. Penalties
- F. Global
- G. Multi-state Taxation / Reporting

**III. CALCULATION OF THE PAYCHECK....................20%**
- A. Compensation/Benefits
- B. Fringe Benefits
- C. Involuntary Deductions/Taxes
- D. Voluntary Deductions
- D. Employer Taxes and Contributions
- E. Total Payroll

**IV. PAYROLL PROCESS AND SUPPORTING SYSTEMS AND ADMINISTRATION.......................12%**
- A. Maintain Master File Components
- B. Concepts and Functionalities
- C. Business Continuity Plan
- D. Technology Evaluation
- E. Upgrade/Implementation Knowledge
- F. System Maintenance/Updates
- G. System/Project Implementations

**V. PAYROLL ADMINISTRATION AND MANAGEMENT.................................................10%**
- A. Policies and Procedures
- B. Management Skills and Practices
- C. Customer Service and Communication
- D. Staffing, Employee Development, and Core Competencies

**VI. AUDITS ..............................................................9%**
- A. Internal Controls
- B. Payroll System Controls
- C. Accounting System Controls
- D. Audit Policies and Procedures
- E. Third Party Controls

**VII. ACCOUNTING...............................................9%**
- A. Financial Reporting
- B. Accounting Principles
- C. Payroll Journal Entry
- D. Account Reconciliation