The American Institute of Professional Bookkeepers
The National Association for Bookkeepers Since 1987
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“Bookkeepers, particularly those who handle all the recordkeeping for companies, may find it beneficial to become certified. The Certified Bookkeeper designation, awarded by the American Institute of Professional Bookkeepers, assures employers that individuals have the skills and knowledge required to carry out all the bookkeeping and accounting functions up through the adjusted trial balance, including payroll functions. For certification, candidates must have at least 2 years’ bookkeeping experience, pass a national exam, and adhere to a code of ethics.”

“Certified Bookkeepers (CBs) and those with several years of accounting or bookkeeping experience who have demonstrated that they can handle a range of tasks will have the best job prospects.”

---

**AIPB Certification Advisory Board**

Barry C. Broden, DBA, CPA  
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Eric Bolin, MAcc, CPA  
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Instructor, Gatlin Education

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Lita G. Schloss  
Iona College (Retired)
The American Institute of Professional Bookkeepers’ (AIPB) Certification Bookkeeper (CB) Designation

Benefits of Certification

The following statistics are from a 2010 survey of CBs,—by Lewis & Clark, Raleigh, NC.

- 82% of all CBs, employed and freelance, recommend certification to other bookkeepers.

For employed CBs

- 40.7% of employed CBs say that certification enhanced their standing with their employer.
- 45% of CBs have either gotten a new job or been promoted or been given higher-level responsibilities since being certified, and 72% of these say certification was important to their new status.
- 66% of CBs who have interviewed for a new job since becoming certified say that certification was important in obtaining the interview.
- 46% of CBs have gotten a raise in salary since becoming certified, and 71% of these say that certification was important in getting the raise.
- 50.8% of CBs say that being certified has enhanced their self-image.
- 51.7% of CBs say they gained new knowledge preparing for certification.
- 51.7% of CBs say that preparing for certification filled in gaps in their knowledge.

Freelance CBs

- 96% of freelance CBs say that being certified helped gain new clients.
- 42% of freelance CBs say that being certified enhanced their standing with clients.
- 47% of freelance CBs say that being certified has enhanced their self-image.

What Is a Certified Bookkeeper?

The Certified Bookkeeper designation assures the level of knowledge and skill needed to carry out all key functions through the adjusted trial balance, including basic payroll, for firms of up to 100 employees.

Certification requires passing an examination, proving 2 years’ experience in bookkeeping, signing a code of ethics and, once certified, meeting ongoing continuing education requirements.
Purpose of Certification

Company owners about to hire a bookkeeper are entrusting their most important possession to a stranger. They want to know that they are not putting their precious asset at risk.

Yet, most owners have no way of evaluating a bookkeeper—and they know it. That is why the Certified Bookkeeper designation for bookkeepers has become so important.

Certification assures an employer that this bookkeeper has the proven skills and knowledge needed to make the end-of-period adjustments, perform the monthly bank reconciliation, do the payroll, compute and record depreciation for both book and tax purposes, cost out and record inventory, and install the internal controls needed to protect company assets.

How You Can Become a Certified Bookkeeper (CB)

To become a Certified Bookkeeper, you must meet three requirements:

1. Pass the four-part national certification exam. Parts 1 and 2 are given at any of 300 Prometric Test Centers. Parts 3 and 4 are open-book tests that come with your workbooks. All tests are multiple-choice.


3. Submit evidence of at least 2 years’ full-time bookkeeping experience or 3,000 hours’ part-time or freelance experience before or after you take the national exam. You have 3 years from the date that you pass the last exam taken to fulfill this requirement. For the kinds of work that qualify as bookkeeping experience, see the “Employment Experience” form (page 13) and “Freelance Experience” form (page 14) in this booklet.

Use of Certification

Obtaining the Certified Bookkeeper designation is voluntary, and such certification is conferred by the American Institute of Professional Bookkeepers solely for the purposes stated here. Those persons or organizations that choose to include the Certified Bookkeeper designation as a condition of employment or advancement do so of their own volition. Such persons or organizations must determine for themselves whether the use of such a certification process, including its eligibility and recertification requirements, either alone or coupled with any other requirements imposed by such persons or entities, meets their respective needs and complies with any laws applicable to them.

How to Register for the Certified Bookkeeper Designation

To register for the CB designations, file the application on pages 11-12. Allow 4 weeks for processing. Once your Application for Certification is processed, you have one year to complete any part of the certification exam. If you do not complete any part within one year, you must register again. If you do not pass all parts of the exam within three years, you must re-register and take all tests again.
Registration Fee

Registration fees are payable to AIPB and are nonrefundable. They are as follows:
- AIPB-Member registration fee: $25
- Nonmember registration fee: $60

The Four-Part Certified Bookkeeper Exam

The first two parts of the certification exam are given at any Prometric Test Center. The last two parts are back-of-the-workbook tests. To find a Prometric Test Center near you, visit www.prometric.com/aipb/default.htm, click on “Locate a Test Center.”

Do not try to schedule a test until:
1. you are notified by AIPB that your application has been processed; and
2. you have received your testing identification number.

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Retests

If you do not pass a part of the national exam, here are the fees for retesting:

- Adjustments Retest .......................................................... 1 hour $60
- Errors Retest ....................................................................... 1 hour $60
- Payroll Retest ....................................................................... 1 hour $60
- Depreciation Retest ............................................................ 1 hour $60
- Inventory Retest ..................................................................... No limit $25
- Internal Controls and Fraud Prevention ................................  No limit $25

GI bill reimbursement: Military personnel, veterans and some dependents of deceased veterans may be eligible for reimbursement of exam costs (www.gibill.va.gov/education).

Applicants with Disabilities

AIPB complies fully with the Americans with Disabilities Act (ADA). If you require reasonable accommodation for the exam, please call 800-622-0121 before applying.
Scheduling Tests at Prometric

You can schedule the tests in any order—e.g., start with Part 1 or 2. However, we recommend scheduling and sitting for Part 1 before deciding when to schedule Part 2.

All tests at Prometric are given on a computer. Each question is multiple choice, so you simply type an a, b, c, or d. Prometric provides an optional tutorial before you start. Your test score is printed out for you immediately after you complete a test.

Prometric Test Center Rules

Here are the rules for Prometric Test Centers:
1. You must present two forms of ID; one with a photo and both showing the same name and signature (i.e., not one with your maiden name and one with your married name). Acceptable forms of Primary ID are: valid state drivers license, valid passport, state ID card, military ID card, student ID card. Acceptable forms of Secondary ID are: credit card, ATM card, green card.
2. Nonprinting, nonprogrammable, self-powered calculators may be used during the tests.
3. No test materials, documents or memoranda of any kind may be taken from test rooms.
4. The name/I.D. number of anyone suspected of irregularities is reported to AIPB.
5. You may take the scheduled part of an exam only on the day and time scheduled.
6. Visitors are not permitted in the testing room.

Test Scores, Retests and Getting Your Document of Certification

When you take Part 1 or Part 2 of the national exam at Prometric, you receive your test score immediately. If you score below 75%, you must take a retest. For example, if on Part 1 you pass Adjusting Entries, but not Error Correction, you must take the retest only on Error Correction. If you fail both, you must take the retest on each separately. You must wait 30 days to take a retest, but can register 14 days after failing a test.

The passing grade on each open-book test (Inventory and Internal Controls and Fraud Prevention) is 70%. You fax or mail the workbook answer sheet to AIPB for grading.

If you pass all tests, meet the experience requirements, and sign the AIPB Code of Ethics, you will receive your certificate within four weeks of passing the last test.

Maintaining Certification

Certified Bookkeepers are required to maintain their high standards through continuing professional education. They must acquire 60 Continuing Professional Education Credits (CPECs) over a three-year period from the anniversary of the last certification test passed (or from the date that they satisfy the experience requirement if this requirement is met after they pass the exam) and every three years thereafter. You will get details on how to obtain CPECs and nominal fees for setting up an account and registering CPECs upon certification. Failure to meet CPEC requirements will result in loss of certification.

Getting Started

AIPB has prepared six self-study course workbooks for each subject covered on the certification exam. These are described on the following pages. If you drill yourself by doing and redoing the many quizzes in each workbook, you should have no difficulty with the tests. The questions in the workbook quizzes are like those on the national exam.
How to Prepare for the Four-Part National Certified Bookkeeper Exam

At Prometric—Part 1, Test 1: Adjusting Entries

Use the workbook Mastering Adjusting Entries to prepare for this portion of the exam. 136 pages (50 self-teaching + 81 reinforcement quizzes)

Section 1. Why accruals, deferrals and other adjustments are made
   a. The difference between cash basis and accrual basis accounting

Section 2. Accrued revenue
   a. Recording accrued revenue
   b. How failure to accrue revenue affects the financial statements

Section 3. Accrued expenses
   a. Recording accrued expenses
   b. How failure to make the accrual affects the financial statements

Section 4. Revenue collected in advance (unearned revenue)
   a. Recording the adjustment when unearned revenue was originally recorded in a revenue account v. an unearned revenue or revenue collected in advance account
   b. How failure to record the adjustment affects the financial statements

Section 5. Prepaid (deferred) expenses
   a. Recording prepayments
   b. Making the adjustment when the prepayment was recorded in an expense account v. a prepaid account
   c. How failure to record the adjustment affects the financial statements

Section 6. Other adjusting entries
   a. Depreciation expense
   b. Bad debt expense
      1. The direct write-off method for tax purposes
      2. The allowance method for book purposes
         • Estimating bad debt as a percentage of credit sales v. a percentage of accounts receivable
         • How bad debt appears on the financial statements
   c. Adjusting entries for certain ledger Cash accounts

Section 7. From the unadjusted trial balance to the financial statements
   a. Preparing the unadjusted trial balance
   b. Entering the adjustments
   c. Extending to the adjusted trial balance
   d. Closing entries
   e. The post-closing trial balance

The double-quiz at the end of each section helps make sure you master the information.

| Member price | $39 |
| Nonmember price | $49 |
At Prometric—Part 1, Test 2: Error Correction

Use the workbook *Mastering Correction of Accounting Errors* to prepare for this portion of the exam. 130 pages (67 self-teaching + 63 reinforcement quizzes)

Section 1. Where accounting errors occur and how to find them
a. Various kinds of errors and where to find them
b. Deciding how to correct an error

Section 2. Performing a bank reconciliation
a. What “debit” and “credit” mean on the bank statement v. the ledger Cash account
b. Why company bank and cash accounts differ
c. Performing a bank reconciliation
   1. Reconciling the end-of-month bank balance
   2. Reconciling bank and book balances to the correct amount

Section 3. Using the trial balance to find errors
a. What a contra account is and which ones have a debit v. credit balance
b. How to discover errors simply by eyeing the trial balance
c. Systematically finding and correcting errors discovered in the trial balance
   1. Which account balance belongs in the debit v. credit column
   2. Finding and correcting the error(s) when total debits do not equal total credits
   3. Finding error(s) in individual ledger accounts or journal entries
d. Finding and correcting slide errors
e. Finding and correcting transposition errors
f. Basic elements of the post-closing trial balance

Section 4. Correcting current-period accrual errors
a. Definition of a current-period v. prior-period error
b. Correcting current-period errors in accrued expenses
   1. Correcting omission of an accrued expense
   2. Correcting accrual of too little or too much expense
c. Correcting current-period errors in accrued revenues
   1. Correcting omission of accrued revenue
   2. Correcting accrual of too little or too much revenue

Section 5. Correcting current-period deferral errors
a. Prepayments originally recorded as an expense v. a prepaid asset
   1. Correcting recognition of too little, too much or no expense
b. Payment originally recorded as revenue v. revenue received in advance or unearned revenue
   1. Correcting recognition of too little, too much or no revenue

*The double-quiz at the end of each section helps make sure you master the information.*

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At Prometric—Part 2, Test 1: Payroll

Use the workbook *Mastering Payroll* to prepare for this portion of the exam.

176 pages (90 self-teaching + 87 reinforcement quizzes)

**Section 1. Employees v. nonemployees**

a. Definition of various kinds of employees v. independent contractor
b. How to pay different kinds of employees, temps and leased employees

**Section 2. Federal v. state wage-hour laws**

a. Who must comply with federal wage-hour law; the minimum wage
b. The “enterprise test” and “Mom and Pop” shops
c. State wage-hour law—when federal and state wage-hour laws conflict

**Section 3. Paying employees under federal law**

a. How the workweek is defined under federal law
b. How to pay salaried v. nonexempt overtime and nonproductive time (showering, etc.)
c. When and how employees can be docked

**Section 4. Required payroll data**

a. Documentation employers must obtain—rules and regs for Form I-9
b. Data that employers are required to obtain and retain and for how long

**Section 5. Form W-4 and state withholding forms**

a. Claiming exempt v. requests for additional withholding
b. Employer responsibility for implementing changes to a W-4
c. State withholding allowance certificates

**Section 6. Withholding and depositing taxes**

a. FICA (Social Security and Medicare) tax
b. Federal income tax withholding
c. Federal deposit rules: The lookback period, monthly v. semiweekly depositors, safe harbors, changes in deposit status, the federal deposit coupon, new employers

**Section 7. Completing federal reporting forms**

a. Federal Unemployment Tax (FUTA)
b. Federal returns: Forms 940 and 940-EZ, 941 and Schedule B, 941c, 945, W-2 and W-3

**Section 8. When wages are taxable**

a. Selecting the correct annual tax rate
b. Postponing payment of wages, salary advances, overpayments, unclaimed checks

**Section 9. Other federal and state requirements**

a. State unemployment reporting, annual state wage and tax returns, state W-2 due dates
b. Various Forms 1099; magnetic media reporting for W-2s and 1099s

**Section 10. Journal entries for payroll**

a. Journal entries for wages and deductions, withholding and remitting taxes, other payments

*The double-quiz at the end of each section helps make sure you master the information.*

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At Prometric—Part 2, Test 2: Depreciation

Use the workbook Mastering Depreciation to prepare for this portion of the exam. 204 pages (122 self-teaching + 82 reinforcement quizzes)

Section 1. Depreciation for book v. tax purposes.
   a. Procedures for computing depreciation under generally accepted accounting principles (GAAP)
   b. Determining the cost of an individual asset v. a group of assets
   c. Determining the asset’s estimated life and residual value
   d. Selecting a depreciation method
   e. How depreciation is recorded for nonmanufacturing v. manufacturing companies
   f. Computing book value
   g. How depreciation appears on the financial statements

Section 2. Depreciation under GAAP (for book purposes)
   a. Computing and allocating depreciation for assets purchased at the beginning v. during the year
   b. Preparing the depreciation schedule

Section 3. The straight-line method

Section 4. The units of production method

Section 5. The declining balance method

Section 6. The sum-of-the-years’-digits method
   In each of these sections:
   a. Depreciating an asset acquired at the beginning v. during the year
   b. Preparing the depreciation schedule and allocating depreciation expense

Section 7. Depreciation under federal income tax rules
   a. Differences between MACRS and GAAP depreciation
   b. Depreciating buildings under MACRS
   c. Special first-year expensing for equipment: Section 179
   d. The half-year convention
   e. The mid-quarter convention
   f. The mid-month convention
   g. Completing the depreciation schedule and allocating depreciation expense

Section 8. Depreciating vehicles under MACRS
   a. Depreciation limits on passenger automobiles
   b. Sec. 179 deductions and annual depreciation of SUVs, pickups and vans:
      1. that weigh up to 6,000 pounds and are specially modified
      2. that weigh up to 6,000 pounds and are not specially modified
      3. that weigh over 6,000 pounds
   c. Depreciation of company vehicles driven for personal use in C corp, S corp, partnership or sole proprietorship
   d. Completing and maintaining the depreciation schedule

The double-quiz at the end of each section helps make sure you master the information.

| Member price | $49
| Nonmember price | $59 |
Workbook exam—Part 3: Inventory

Use the workbook Mastering Inventory to prepare for this portion of the exam.  
196 pages (94 self-teaching, + 102 reinforcement quizzes)

Section 1. Introduction to merchandise inventory
a. Recording merchandise purchase costs
   1. How and when to record purchase costs
   2. F.O.B. (free on board) shipping point v. F.O.B. destination
b. Reporting inventory on the financial statements
c. Cost of goods sold (COGS)

Section 2. The perpetual method
Computations and journal entries for:
   a. purchase returns and allowances
   b. changes in the inventory account during the year
   c. damaged or lost inventory

Section 3. The periodic method
Computations and journal entries for:
   a. merchandise returns by customers
   b. year-end adjustments
   c. inventory purchases
   d. cost of goods sold (COGS)

Section 4. Weighted average costing
a. Weighted average costing under the periodic method
   1. Computing COGS and ending inventory
b. Moving average costing under the perpetual method

Section 5. First-in, first-out (FIFO) costing
a. Computing inventory and COGS under FIFO
b. FIFO costing under the periodic method v. the perpetual method

Section 6. Last-in, last-out (LIFO) costing
a. Computing COGS and ending inventory under LIFO
b. LIFO layers that contain units with the same v. multiple costs; and LIFO liquidations

Section 7. The lower of cost or market (LCM) rule
a. Definitions of cost and market and how to determine market
b. Costing out ending inventory by applying LCM by item, group or total inventory
c. When there is a temporary v. permanent decline in the value of inventory and when there is a recovery in value
d. How to handle a loss on purchase commitment

The double-quiz at the end of each section helps make sure you master the information.
Workbook exam—Part 4: Internal Controls and Fraud Prevention

Use the workbook Mastering Internal Controls and Fraud Prevention to prepare for this portion of the exam 84 pages (47 pages self-teaching + 34 pages reinforcement quizzes)

Section 1. How employees steal noncash assets.
   a. Unconcealed larceny
   b. Concealed larceny, including falsified reports, fictitious sales, altered inventory accounts
   c. Internal controls for deterrence and detection

Section 2. How to prevent employee theft before it starts
   a. Verification
      1. Checking past employment, education, licenses and certifications
      2. Contacting references, checking for criminal convictions and screening for drugs
   b. Getting the candidate’s consent
   c. Conducting fraud audits

Section 3. Preventing check fraud
   a. Checks written on insufficient funds or closed accounts
   b. Counterfeit and forged checks
   c. Check theft using canceled checks and check statements or stolen check stock
   d. Kiting, check washing, paperhanging, stop-payment orders, forged travelers’ checks
   e. Payroll check fraud
   f. Internal controls for prevention and detection

Section 4. Preventing credit-card fraud
   a. Credit-card schemes
      1. False applications, credit doctors and skimming
      2. Collusion by company employees
   b. Internal controls for prevention and detection

Section 5. Preventing vendor cheating
   a. Vendor gifts, travel, entertainment, loans, other gratuities that influence employees
   b. Kickbacks and overbilling
   c. Bid rigging at the pre-solicitation, solicitation and submission phases
   d. Internal controls that prevent vendor cheating

Section 6. Con schemes and other scams against business
   a. Recognizing and preventing telemarketing and Internet schemes
      1. Advertising material schemes
      2. Paper and toner scams
      3. Loan scams
      4. Buyers clubs
   b. Recognizing and preventing Internet scams

The double-quiz at the end of each section helps make sure you master the information.

Member price $29
Nonmember price $39
Application for the Certified Bookkeeper (CB) Designation—Part 1

Do not attempt to schedule a test at Prometric until you are notified that this application has been processed.

Important: (1) Photocopy this page before you start so that if you need to start again, you have extra copies.

(2) Photocopy the completed page for your records.

Please Print

Filing Date  Date of Birth  Mother’s Maiden Name

_____ / _____ / _____  _____ / _____ / _____

Mr.  Ms.  __________________________

Last Name  First  M. I.

Home Address  Work Address

Number and Street  Apt. No.  Number and Street  Suite No.

City  City

State  Zip Code  State  Zip Code

I would like correspondence sent to my:  ____ home  ____ work address.

Business Phone  Ext.  Home Phone  Preferred Fax  Preferred E-mail Address

_____ - _____ - _______  _____ - _____ - _______  _____ - _____ - _______  __________________________

My present bookkeeping position:  Company bookkeeper  Freelance bookkeeper

My Member I.D. number is __________________ (on your Membership Certificate, renewal notice, or General Ledger envelope).

I am not an AIPB member. (You will receive an I.D. number upon acceptance of this application.)

I am not a member, but I am enclosing my membership enrollment form (from page 20). (Your I.D. number will be sent to you.)

Statement of experience:

I have completed my experience requirements and enclosed the forms (page 13 and/or page 14).

I have completed some of my experience requirements and enclosed the forms (page 13 and/or page 14) with this application. I understand that I must submit my remaining experience requirements when I complete them.

My experience forms (page 13 and/or page 14) are being sent under separate cover to the address above.

I will complete my experience and submit my experience forms after I take the certification exam.

I certify that I have read and understand the instructions and that the information given by me is correct. I further certify that I have read the Certified Bookkeeper’s Code of Ethics and that I understand and accept it. I understand that knowingly providing false statements herein or lack of compliance with the Certified Bookkeeper’s Code of Ethics are grounds for rejection of this application. I understand that the liability of the American Institute of Professional Bookkeepers and its agents is limited to application fees only.

Signature of Applicant __________________________  Date __________________

Important: This application does not cover membership in AIPB. If you wish to join, see page 20.

THIS IS NOT COMPLETE. PLEASE FILL OUT THE OTHER SIDE.
Application for the **Certified Bookkeeper (CB) Designation**—Part 2

(Note: To take advantage of Member Discounts, you must be a member of AIPB — see page 20.)

Choose one of the following:

- Application (pages 11-12) and registration fee enclosed. (Allow 3 weeks for processing.)
- Application (pages 11-12), registration fee and workbooks fee (below) enclosed.
- Only payment for course workbooks selected below enclosed. (Allow 7-10 days for delivery.)

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**Registration Fee (nonrefundable)**

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- Mastering Adjusting Entries $39 $49
- Mastering Correction of Accounting Errors $39 $49
- Mastering Payroll $49 $59
- Mastering Depreciation $49 $59
- Mastering Inventory $49 $59
- Mastering Internal Controls and Fraud Prevention $29 $39

*The Final Exam in the back of this workbook is used for the national certification exam.*

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**Moneyback Guarantee**

All course workbooks are fully guaranteed. If not satisfied, return course workbook(s) within 30 days in good condition for a 100% refund. Application fees, however, are nonrefundable.

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My total payment is $ _________.

- Check enclosed payable to American Institute of Professional Bookkeepers (AIPB)
- Charge my:  
  - Visa
  - MasterCard
  - AMEX
  - Discover

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<thead>
<tr>
<th>Cardholder’s Name</th>
<th>State</th>
<th>Zip</th>
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</tbody>
</table>

**Signature**

**Important:** This application does not cover membership in AIPB. If you wish to join, see page 20.

Fax charge-card orders to: 1-800-541-0066. Or, return (payment must be enclosed) to:
AIPB, 6001 Montrose Road, Suite 500, Rockville, MD 20852
### Application for Certified Bookkeeper Program

**Important:** (1) Photocopy in case you need to start again or need more than one form. (2) Photocopy completed form for your records.

### EMPLOYMENT EXPERIENCE

For Freelance Experience, see page 14.

Complete and return to: Certified Bookkeeper Program, AIPB, 6001 Montrose Road, Suite 500, Rockville, MD 20852

Tel. 301-770-7300 Fax 301-770-5626

**TYPE OR PRINT LEGIBLY. HAVE CURRENT/FORMER SUPERVISOR SIGN/INITIAL AS NOTED.**

<table>
<thead>
<tr>
<th>Applicant</th>
<th>Supervisor/Owner</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Name</td>
</tr>
<tr>
<td>Name while employed (if different)</td>
<td>Company/Organization name</td>
</tr>
<tr>
<td>Street address</td>
<td>Street address</td>
</tr>
<tr>
<td>City/State/Zip</td>
<td>City/State/Zip</td>
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<tr>
<td>Phone number</td>
<td>Phone number</td>
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<tr>
<td>E-mail address</td>
<td>E-mail address</td>
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</table>

**A. Dates of employment**

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<tr>
<th>From (mo/day/yr)</th>
<th>To (mo/day/yr)</th>
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**B. Dates of full-time employment**

<table>
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<tr>
<th>From (mo/day/yr)</th>
<th>To (mo/day/yr)</th>
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</thead>
</table>

**C. Dates of part-time employment**

<table>
<thead>
<tr>
<th>From (mo/day/yr)</th>
<th>To (mo/day/yr)</th>
</tr>
</thead>
</table>

If **part-time**, number of hours worked per week ________________

**Duties performed (at least three must be checked):**

- bookkeeping (basic)
- accounting (basic)
- preparing the bank reconciliation
- recording general journal entries
- recording accounts receivable
- recording accounts payable
- preparing payroll(s)
- reporting federal or state payroll taxes
- recording depreciation for book purposes
- recording depreciation for tax purposes
- recording inventory
- recording end-of-period adjustments and costing out inventory
- maintaining and controlling end-of-period inventory balances
- preparing part of a trial balance
- creating the adjusted trial balance
- maintaining sales-tax-payable and filing end-of-period forms and schedules
- operating accounting software—inputting transactions or general journal entries or adjustments for the trial balance
- preparing the income statement
- preparing the balance sheet
- handling collections
- making collection calls and maintaining payments schedule
- budgeting
- reporting end-of-period budget v. actual results
- preparing tax returns for a business
- other (describe) _____________________
- other (describe) _____________________
- other (describe) _____________________

These statements are true and accurate according to my records or to the best of my knowledge.

**Applicant signature**

**Date**

**Employer signature**

**Date**
Important: (1) Photocopy in case you need to start again or need more than one form. (2) Photocopy completed form for your records.

**FREELANCE EXPERIENCE**

For Employer Experience, see page 13.

Complete and return to: *Certified Bookkeeper* Program, AIPB, 6001 Montrose Road, Suite 500, Rockville, MD 20852
Tel. 301-770-7300   Fax 301-770-5626

TYPE OR PRINT LEGIBLY. HAVE CURRENT/FORMER CLIENT SIGN/INITIAL AS NOTED.

Applicant

Name

Name while employed (if different)

Street address

City/State/Zip

Phone number

E-mail address

Client

Name

Company/Organization name

Street address

City/State/Zip

Phone number

E-mail address

**Client’s verification (Initial)**

A. Dates of employment

From (mo/day/yr)  To (mo/day/yr)

B. Dates of full-time employment

From (mo/day/yr)  To (mo/day/yr)

C. Dates of part-time employment

From (mo/day/yr)  To (mo/day/yr)

If part-time, number of hours worked per week

Duties performed (at least three must be checked):

- bookkeeping (basic)
- accounting (basic)
- preparing the bank reconciliation
- recording general journal entries
- recording accounts receivable
- recording accounts payable
- preparing payroll(s)
- reporting federal or state payroll taxes
- recording depreciation for book purposes
- recording depreciation for tax purposes
- recording inventory
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- operating accounting software—inputting transactions or general journal entries or adjustments for the trial balance
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- preparing the balance sheet
- handling collections
- making collection calls and maintaining payments schedule
- budgeting
- reporting end-of-period budget v. actual results
- preparing tax returns for a business
- other (describe)
- other (describe)
- other (describe)

These statements are true and accurate according to my records or to the best of my knowledge.

Applicant signature  Date

Client signature  Date
The Certified Bookkeeper’s Code of Ethics

Composition of the Code of Ethics for Certified Bookkeepers

Preamble
As a member of the accounting profession, the Certified Bookkeeper has responsibilities to a number of parties. Which parties the Certified Bookkeeper has obligations to depends on whether the Certified Bookkeeper is employed as an internal bookkeeper for a particular entity or is working as a public bookkeeper for clients.

As an internal bookkeeper for an entity, the Certified Bookkeeper has responsibilities to…
1. the employer;
2. society; and
3. the bookkeeping and accounting profession.

As a public bookkeeper, the Certified Bookkeeper has responsibilities to…
1. the client;
2. society; and
3. the bookkeeping and accounting profession.

This Code of Ethics is applicable to all Certified Bookkeepers.

Rules of Ethics for Internal Bookkeepers
Internal Certified Bookkeepers have the following obligations:

Obligations to the employer
1. To provide the employer with high-quality professional services.
2. To remain current and up to date on matters relating to the bookkeeping profession. Only by being up to date can the Certified Bookkeeper provide the employer with high-quality professional services.
3. To protect the confidence of all aspects of the employer’s business or, in the case of a non-business entity, of all matters relating to the employer.
4. To be loyal to the employer and work in the best interests of the employer.
5. Not to engage in any activity that is in conflict with the employer’s interests.
6. If asked by the employer to do something not in accordance with the Certified Bookkeeper’s professional standards, to attempt first to resolve the issue within the employer’s organizational structure or, if unable to resolve the situation, to resign and seek employment elsewhere. At no time should the Certified Bookkeeper report this situation to an outside group or agency unless required to by law.

Obligations to society
1. Certified Bookkeepers employed as internal bookkeepers should at all times conduct themselves with integrity.
2. Certified Bookkeepers employed as internal bookkeepers should, when requested or required, provide government agencies or bodies with information that, to the best of their knowledge, is correct.
3. Certified Bookkeepers employed as internal bookkeepers should be objective in their professional judgments, actions and interpretations.
Obligations to the bookkeeping and accounting professions
1. Certified Bookkeepers employed as internal bookkeepers should refrain from any act that would bring discredit to the bookkeeping or accounting profession.
2. Certified Bookkeepers employed as internal bookkeepers should share new, general, nonproprietary developments in accounting with other members of the bookkeeping and accounting professions.

Rules of Ethics for Public Bookkeepers
Public Certified Bookkeepers have the following obligations:

Obligations to clients
1. To provide clients with high-quality professional services.
2. To remain current and up to date on matters relating to the bookkeeping profession. Only by being up to date can the Certified Bookkeeper provide the client with high-quality professional services.
3. To protect the confidence of all aspects of the client’s business or, in the case of a nonbusiness entity, of all matters relating to the client.
4. To be loyal to the client and work in the best interests of the client.
5. Not to engage in any activity that is in conflict with the client’s interests.
6. If asked to do something not in accordance with the Certified Bookkeeper’s professional standards, to attempt first to resolve the issue with the client or, if unable to resolve the situation, to resign from the engagement and, if necessary, seek legal counsel. At no time should the Certified Bookkeeper report this situation to an outside group or agency unless required to by law.

Obligations to society
1. Certified Bookkeepers engaged as public bookkeepers should at all times conduct themselves with integrity.
2. Certified Bookkeepers engaged as public bookkeepers should, when requested or required, provide government agencies or bodies with information that, to the best of their knowledge, is correct.
3. Certified Bookkeepers engaged as public bookkeepers should be objective in their professional judgments, actions and interpretations.

Obligations to the bookkeeping and accounting professions
1. Certified Bookkeepers engaged as public bookkeepers should not engage in any act that would bring discredit to the bookkeeping or accounting profession.
2. Certified Bookkeepers engaged as public bookkeepers should share new, general, nonproprietary developments in accounting with other members of the bookkeeping and accounting professions.
Dear Accounting Professional:

Let me invite you to join over 30,000 bookkeepers in the national association for your profession.

Whether you are employed or in your own business, here is why I hope you will accept this invitation:

**7 major benefits of membership**

**Benefit #1. You keep your skills and knowledge up to date—free.** Each month you get a concise briefing, *The General Ledger* newsletter. It keeps you current on the latest federal and state changes in bookkeeping, payroll, recordkeeping and reporting that affect your company or clients—and your job.

**Benefit #2. You get bookkeeping, accounting and payroll help—free.** Call our exclusive telephone AnswerLine. Seasoned accountants answer your questions.

**Benefit #3. You advance your career.** Add new skills to your resume or brochure with convenient home-study courses, starting as low as $19. Earn a *Certificate of Completion* to hang on your wall.

**Benefit #4. You get professional discounts.** Save up to 26% on select FedEx® shipping services. Save 20% on professional liability insurance with a top insurer. Plus: Find jobs, assistants—or clients—free on our Web “Jobs” page.

**Benefit #5. Become a certified bookkeeper—and put “CB” after your name.** You can become certified without joining, but members save many times their membership fee on certification. The U.S. Bureau of Labor Statistics’ predicts that Certified Bookkeepers “will have the best job prospects.”

**Benefit #6. Receive a personal, dated Certificate of Membership, suitable for framing.** Reflects your active role in your profession.

**Benefit #7. You save up to 50% on a no-risk membership.** You get to try an Introductory Membership at substantial savings. And you have no risk because of our 100% Moneyback Guarantee. If you are not satisfied, you get a refund.

To gain professional recognition, you need to demonstrate professional knowledge. That is why we make sure you are always up to date. Here’s how:

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**National Certification**

- **The Certified Bookkeeper (CB) Designation**

**Resources**

- The Encyclopedia of Journal Entries
- *The General Ledger* (monthly)

**CPE Accounting Courses**

- Mastering Adjusting Entries
- Mastering Depreciation
- Mastering Correction of Accounting Errors
- Mastering Internal Controls and Fraud Prevention
- Mastering Financial Statement Analysis
- Mastering Inventory
- Mastering Payroll
- Mastering the Statement of Cash Flows
- Mastering Credit and Collections
- Mastering Double-Entry Bookkeeping

**CPE Tax Courses**

- Mastering Tax Preparation for: C Corporations, S Corporations, Partnerships, Sole Proprietorships

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Benefits, continued > > >
A quick look at your monthly briefing — *The General Ledger newsletter*

You get the latest bookkeeping, accounting and tax news. In minutes, you track changes in when to expense v. capitalize, booking of purchases and disposal of assets, rules on personal use of company cars, rules on overtime pay, rules on employee v. independent contractor classification, and more.

You get bookkeeping and management updates, such as: new expense reimbursement rules...new procedures for correcting W-2 and 941 errors...required procedures for collecting and retaining employee data...and more.

You get practical tips you can use. Here are 3 right now:

1. If a customer gives you a postdated check, which account do you debit? Notes Receivable (not Cash).
2. If your company leases a car that it plans to buy, do you expense or capitalize it? Capitalize it.
3. If Joe retires, then returns part time to do the same work, is he an employee or an IC? An employee.

You get a monthly quiz to brush up skills. Here’s one right now:

1. To correct a cash sale recorded for too much, dr _____ and cr _____.
2. To record the July property tax prepaid in May, dr _____ and cr _____.
3. Must employer pension plan contributions appear on employees’ pay stubs?


You get a monthly Tax Calendar of key filing dates. Helps make sure you file the right forms at the right time.

**Try a 1-year membership without risk—and receive 3 special reports—free**

**Free Bonus #1: Better Bookkeeping in 15 Minutes.** How to withhold from car allowances...post returned checks …correct W-2 errors...and more. Plus: Often overlooked rules on overtime, including: Who gets overtime, how to compute it (do you include paid time off?), and more.

**Free Bonus #2: 21 Key Bookkeeping Changes in Current Tax Laws.** IRS now tracking your cash sales—what to do...Why health coverage for employees’ older children may be taxable...States requiring verified I-9 data—how to do it...Expanded tax credits for small firms. Plus: A legal way to classify workers as independent contractors...and more.

**Free Bonus #3: The Bookkeeper’s Guide to Internal Controls.** Protect yourself against liability if you sign company checks or withhold taxes from paychecks plus other self-protection. Protect your company or clients against bad-check losses, fraud and other threats.

**Try an Introductory No-Risk Membership—save up to 50%**

I hope you will join more than 30,000 bookkeepers nationwide as a member of your professional association. With this Introductory Discount Offer, you can save up to 50%. Save more: Your entire membership fee is tax deductible.

**Your Guarantee of Satisfaction**

If not satisfied, simply cancel within 2 months for a full 100% refund. Cancel any time later and get a full refund on remaining months. But keep all free reports at no charge.

Start advancing your knowledge, career and professional standing. Join today.

Sincerely,

Stanley I. Hartman
Executive Director

P.S. **Try a 2-year No-Risk Membership — and receive Free-Bonus #4:**

*Dictionary of 500 Most Common Bookkeeping & Accounting Terms*

What is a Deficiency Account? Flexible Budget? Floating Asset? This concise dictionary saves time (and embarrassment) when you see a new term. Yours free with a 2-year no-risk membership—plus all benefits.

**Best Offer: 50% off on a 3-year membership — plus: Free bonus #5:**

*30 Time- and Money-Saving Forms* (See page 20 for details.)
Your 7 Benefits of Membership

Membership Benefit #1: *The General Ledger* newsletter. 12 monthly issues of the first and only publication for professional bookkeepers make sure you stay up to date.

Membership Benefit #2: **Free Telephone AnswerLine.** Get answers to your bookkeeping, accounting and payroll questions from seasoned accountants.

Membership Benefit #3: **Continuing Professional Education.** Advance your skills the easy way with convenient home-study courses starting as low as $19.

Membership Benefit #4: **Special discounts.** Save up to 26% on FedEx® shipping, professional liability insurance.

Membership Benefit #5: **Become a CB at substantial savings** and put CB after your name (also available to nonmembers).

Membership Benefit #6: **Personal, dated Certificate of Membership,** suitable for framing, reflects your active role in your profession.

Membership Benefit #7: **Save up to 50% on a no-risk membership.** It’s no-risk because you get a 100% Moneyback Guarantee. If not completely satisfied with your membership, cancel for a full refund—but keep all free reports. See the Guarantee below.

Better Bookkeeping in 15 Minutes
25 Best Bookkeeping Tips of 2011

**Free Report #1**

*Includes:* Best way to post returned checks...How to withhold from employee car allowances...When it pays to take, or refuse, a prompt-payment discount...Audit-proof checks made out to "Cash"...3 ways to prove an expense when canceled checks are lost...Correcting W-2 errors the easy way...5 easy steps for preparing internal income statements...Best way to create a chart of accounts...How to set up successful collection calls.

*Plus:* Often-overlooked rules on overtime pay, including: Who must be paid overtime and how to compute it...what “work-week” must be used to compute overtime and how to deal with vacation days and holidays...when you can give comp time in lieu of overtime pay...and more.

21 Key Bookkeeping Changes in Current Tax Laws

**Free Report #2**

*Put key changes at your fingertips:* • IRS now tracking your cash sales—what to do • How to avoid name/SSN mismatches—and penalties • Why health coverage for employees’ older children may be taxable • States now requiring you to verify new-hire I-9 data—here’s how to do it • Why your home-based workers may be employees • Expanded tax credits small firms often overlook • How to get all those tax deductions with no written records • How to make sure your independent contractors hold up if the IRS says they are employees • Filing a 941-X to request an employment-tax credit? Better not.

*Plus:* 12 more key changes you need to know.

The Bookkeeper's Guide to Internal Controls

**Free Report #3**

*Will you be blamed for missing cash?*

*Protect yourself:* • How to indemnify yourself if you sign company checks or withhold taxes on paychecks • Making sure you are not liable for company loans, notes • Avoiding liability for disclosing financial information. And more.

*Protect your company or client:* • 9 ways to prevent bad-check losses • 5 ways to protect company bank accounts and cash • 12 policies that encourage honesty and prevent fraud and misuse of company assets • 15 signs that employees are stealing or embezzling. And more.

Moneyback Guarantee

If not satisfied, simply cancel within 2 months for a full 100% refund. Cancel any time later and get a full refund on remaining months. But keep all free reports at no charge.

**AIPB**

Suite 500
6001 Montrose Road
Rockville, MD 20852
Try a 2-year membership without risk or obligation and receive all benefits described above — plus...

Free! “Dictionary of 500 Most Common Bookkeeping & Accounting Terms”
Get plain-English definitions of the 500 most important bookkeeping terms:
From Absorption Costing to Accounts Receivable Discounted...Accrued Asset to Activity Account...Balance-Sheet Account to Bill of Exchange...Book Inventory to Breakeven Point...Carry-Forward Working Papers to Cash-Disbursements Journal...Deferred Liability to Deficiency Account...Financial Statement to Fixed Liability...General Journal to General Ledger...Historical Cost to Holding Period...Indirect Liability to Internal Control...Incurred Cost to Inventory Valuation...Net Book Value to Negotiable Instrument....

Plus: more than 470 other terms you may need at any time. This special report is yours free with a 2-year membership, along with all other benefits described above, and yours to keep even if you cancel for a refund. Please return your Introductory Membership Enrollment form promptly.

Best offer: Try a 3-year membership without risk or obligation and receive all benefits above — plus our exclusive dictionary — plus...

Free Report #5: The bookkeeper’s 30 Time- and Money-Saving Forms.
■ ■ Save hours • Stop time-wasting searches for missing invoice numbers or billed amounts with this Monthly Invoice Summary Form • End telephone tag and unpleasant disputes with this all-the-facts Receiving Form • Mail this ready-made Collections Form — and start crediting those receivables.
• Know who authorized that check with this handy Voucher Approval Form • Put at your fingertips each P.O. amount, item, quantity, date and other key information with the time-saving Purchase Order Summary Form • Stop chasing employees for T&E data — with this Employee Travel and Entertainment Expense Report.
■ ■ Avoid IRS problems with these special payroll forms.
• Know exactly what your payroll tax deposits should be with this Quarterly and Annual Payroll Reconciliation Form
• Quickly reconcile outstanding tax liabilities, due dates and payments — and avoid unnerving IRS queries — with the handy Tax Deposit Ledger • Answer employee questions on the spot with this Employee Earnings, With-holdings and Deductions Form.

■ ■ Streamline your job with easy-to-use office management forms • Get the best deals on supplies and equipment with this Request-For-Quotation Form
• Eliminate costly duplication and high-priced small orders with the Collated Office Supplies Requisition Form.

Plus 15 more time- and money-saving forms, including a streamlined bank rec form, bad-check alert form, fixed-asset control and depreciation form, merchandise-return form, sales-tax control form, and many more.

Remember the bookkeeper’s 30 Time- and Money-Saving Forms is yours free...plus the dictionary...plus the 3 special reports...plus all the other benefits of membership — with no-risk, 3-year membership. And, all free bonuses are yours to keep even if you cancel for a refund. Return the reply form below now.

For fastest service — call or fax your order toll-free: Phone 1-800-622-0121 Fax 1-800-541-0066

Your satisfaction is guaranteed, or you get your money back. Complete and return this Introductory Membership Form today.

Introductory Membership Discount Enrollment Form — Save up to 50%

YES! I want to try a no-risk membership in the national association for my profession. Enroll me as an Introductory Member with full benefits.

Check the appropriate boxes: (Payment must accompany enrollment.)

☐ 1-year membership—$39 (normally $60). Save 33%. Includes • 12 issues of The General Ledger with key news, filing Calendar, quiz • Free Telephone AnswerLine • Special discounts • Find jobs/clients free on our Web page • Membership Certificate • Plus: 3 free reports.
☐ 2-year membership—$69 (normally $120). Save 42%. Includes • 24 issues of The General Ledger • Free AnswerLine • Special discounts • Find jobs/clients free on our Web page • Membership Certificate • Plus: 3 free reports • Plus: free dictionary.
☐ 3-year membership—$89 (normally $180). Save 50%. Includes • 36 issues of The General Ledger with key news, filing Calendar, quiz • Free AnswerLine • Special discounts • Find jobs/clients free on our Web page • Membership Certificate • Plus: 3 free reports • Plus: free accounting dictionary • Plus: free book of 30 best forms.

☐ Check enclosed (Payable to “AIPB”)
☐ Charge my: ___ Visa ___ MasterCard ___ AMEX ___ Discover
# ___________________________________ Exp. date _______________

CCV2 # (on the back of most cards)

To cover additional postage and handling for mailing The General Ledger outside the U.S. to other than an APO address, the 12-month rate for Canada is $60 (normally $90); for all other countries $80 (normally $120). 80% of dues is designated for subscription to the publication. The General Ledger is produced under the guidance of the Institute’s Board of Advisors.

Moneyback Guarantee
If not completely satisfied, simply cancel within 2 months for a full, 100% refund. Cancel any time later and get a full refund on all remaining months. Either way, keep all free reports at no charge.

Name _______________________
Company ___________________
Address _____________________
City _________________________
State __________ Zip __________
E-Mail _______________________

Return with payment to: AIPB, Suite 500, 6001 Montrose Road, Rockville, MD 20852.