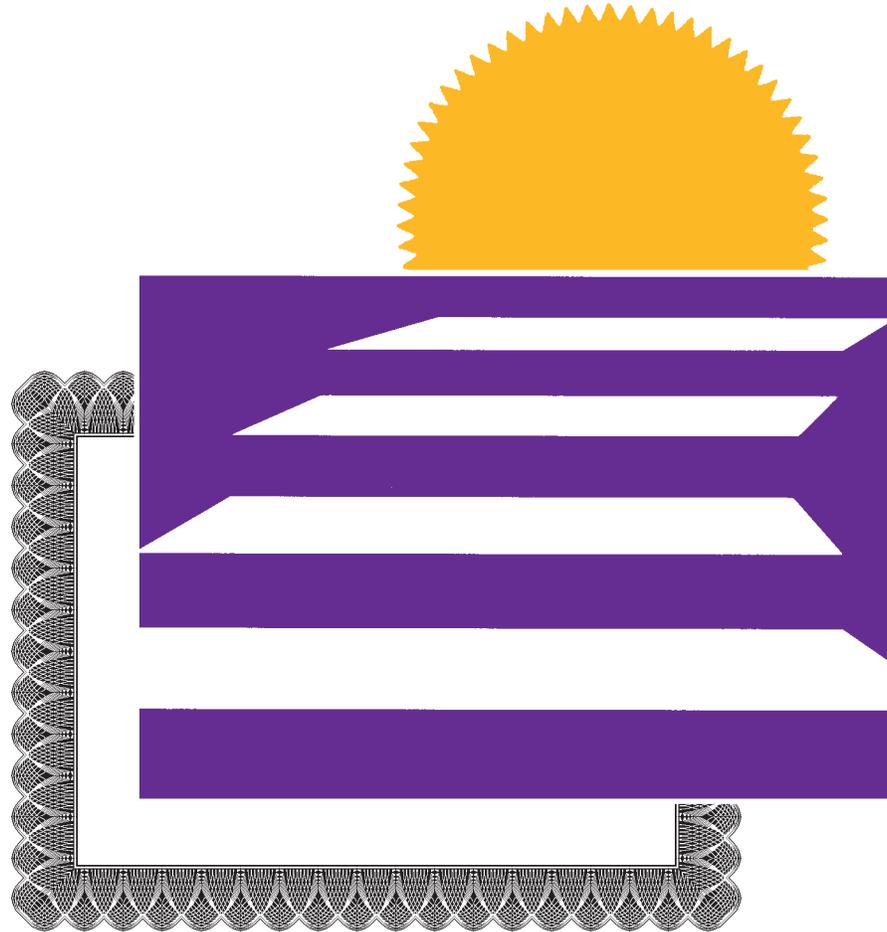




The *Certified Bookkeeper Designation*

Student Handbook



**The American Institute of
Professional Bookkeepers**
*The National Association for
Bookkeepers Since 1987*

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Introduction

The Student Handbook explains each of the steps that you need to take to become a *Certified Bookkeeper* and earn the right to put CB after your name.

Use the Student Handbook Checklist at the front of this book to check off each step as you complete it and to remind yourself of what you need to do in terms of taking the certification tests, submitting your experience forms and other details.

There are three requirements for becoming a *Certified Bookkeeper*:

1. pass tests on six specific subjects (you will have a workbook for each one);
2. complete the minimum experience requirements; and
3. agree in writing to adhere to the *Certified Bookkeeper's* Code of Ethics.

There is no required order in which to complete these steps, so you can complete your experience requirements before or after you take the tests. To maintain the *Certified Bookkeeper* designation, you will be required to earn Continuing Professional Education Credits (CPECs). You will receive details on this in *The Certified Bookkeeper's Guide to Continuing Professional Education (CPE) Requirements*, upon becoming certified.

If you pass the certification tests before completing your experience requirements, you will receive a special letter (page 2) to show to prospective employers. There is no need to earn CPECs until you complete your experience requirement.

Six subjects are covered on the national certification exam. You will be tested on four of these—adjusting entries, error correction, payroll and depreciation—at a local Prometric Test Center and must achieve a grade of 75% to pass. If you do not, you can schedule a retest within approximately 30 days. The details are spelled out on pages 3 and 5. The test on the last two subjects—inventory, and internal controls and fraud prevention—is the Final Exam in the back of each of these workbooks, and you must achieve a grade of 70% to pass. Your instructor will submit your completed Final Exams to AIPB for grading.

Upon completing these requirements, you will receive your Document of Certification (page 15), handsomely presented.

We wish you great success in your undertaking and look forward to authorizing you to put CB after your name to tell the world that you are an accounting professional of true distinction.

Stanley I. Hartman
Executive Director
The American Institute of
Professional Bookkeepers

Student Checklist

Please read the Handbook before reviewing

- 1. I have submitted to my instructor the Application for the *Certified Bookkeeper* (CB) Designation with payment in full of \$210 (\$10 for registration + \$200 for test fees).
- 2. My AIPB ID number is # _____. I will have it handy when I either call Prometric at **1-800-797-1850** to schedule the two tests or schedule them online at www.prometric.com/AIPB/default.htm. I will schedule both tests the day I receive the test dates from my instructor.
- 3. **My instructor wants me to take the tests on the following dates:**
 - a. I can take the Accruals/Errors test between _____ and _____.
 - b. I can take the Payroll/Depreciation test between _____ and _____.
 - c. My instructor has scheduled the Inventory test for the class on _____.
 - d. My instructor has scheduled the Internal Controls and Fraud Prevention test for the class on _____.
- 4.
 - a. I will take Accruals/Errors on _____ (date) at _____ (a.m./p.m.) at the Prometric Test Center at _____. The Center's phone number is: _____. Prometric's confirmation number for my test is # _____. To cancel for a refund or reschedule without penalty, I must call before noon on (date) _____.
 - b. I will take Payroll/Depreciation on _____ (date) at _____ (a.m./p.m.) at the Prometric Test Center at _____. The Center's phone number is: _____. Prometric's confirmation number for my test is # _____. To cancel for a refund or reschedule without penalty, I must call before noon on (date) _____.
 - c. I will take Inventory in class on _____ (date) at _____ (a.m./p.m.).
 - d. I will take Internal Controls and Fraud Prevention in class on _____ (date) at _____ (a.m./p.m.).

WARNING! You will forfeit 100% of your test fee if you fail to cancel or reschedule a test before noon, 2 business days prior to your test appointment. This is Prometric's policy and it is *strictly enforced*.

- 5. I understand that I may cancel or reschedule a test *only* if I call Prometric at **1-800-797-1850** before noon at least **2 business days** (excluding weekends and holidays) before my scheduled test time. For example, to cancel a test on a Monday, I must call before noon on the preceding Wednesday, which is 2 business days (Thursday and Friday, assuming neither is a holiday) before Monday. Cancel/reschedule online at www.prometric.com/AIPB/default.htm.
- 6. I understand that if I do not pass any test(s), I am responsible for scheduling and paying for any retest(s), but I must wait 14 days after the failed test before making an appointment for a retest.
- 7A. **I have met the experience requirement** (page 1) and have completed and returned the experience forms to AIPB, Suite 500, 6001 Montrose Road, Rockville, MD 20852.
- 7B. **I have not met the experience requirement** (page 1) and will return the experience forms when I have completed 2 years' full-time bookkeeping experience or 3,000 hours part-time equivalent.
- 8. I have read "How To Study for the *Certified Bookkeeper* Examination" on page 3 and understand that it is crucial to my success in becoming a *Certified Bookkeeper*.

KEY PHONE NUMBERS

TESTS. To schedule, confirm, reschedule or cancel tests, call 1-800-797-1850 and ask for "AIPB2 prepaid student directory." Or register online at: www.prometric.com/AIPB/default.htm, click on "The American Institute of Professional Bookkeepers – Prepaid Students."

RETESTS. To schedule, confirm, reschedule or cancel retests, call 1-888-215-4153 and ask for "The AIPB member directory." Or register for a retest online at www.prometric.com/AIPB/default.htm, click on "American Institute of Professional Bookkeepers."

The Student Handbook

Benefits of Certification

Congratulations! By becoming a *Certified Bookkeeper*, you have taken a major step toward advancing your career and increasing your compensation.

A recent survey of *Certified Bookkeepers* by Lewis & Clark, Raleigh, NC, shows that that 41% of CBs got a promotion or new job because they were certified, and 32% got a raise. Among self-employed CBs, 52% have used certification to get new clients, and 33% have used certification to raise their rates. Among all CBs, 98% recommend certification to other bookkeepers.

When you put CB after your name, you distinguish yourself among colleagues in the same way that CPA distinguishes accountants. You show that you are a certified professional who has met the highest standards in your profession.

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.

Eligibility Requirements

- 1. The National Certification Examination.** As a candidate for the *Certified Bookkeeper* designation, you must pass tests on six subjects. Your instructor will give you the details.
- 2. Agreeing to abide by the *Certified Bookkeeper's* Code of Ethics.** All applicants must agree in writing to adhere to the *Certified Bookkeeper's* Code of Ethics (page 7).
- 3. Experience Requirements.** Candidates must provide evidence of having at least two years' full-time bookkeeping experience or 3,000 hours part-time equivalent. Although experience requirements must be met before the Document of Certification is awarded, they may be met before or after passing the *Certified Bookkeeper* examination. At the end of this booklet are forms for showing employment experience (page 11) and freelance experience (page 13). Candidates may use either or both forms. Candidates who pass the certification tests first will have three years from the date on which they passed their last test to meet the experience requirement.

If you plan to complete the experience requirements at a later time: Keep the forms for future use. To obtain additional forms, call 1-800-622-0121 or e-mail info@aipb.org.

Receiving Your Document of Certification

You will receive your Document of Certification after you have completed the three eligibility requirements described above. Students who pass the national *Certified Bookkeeper* examination but have not fulfilled the experience requirement will receive a letter to this effect. See the sample letter on page 2.



The American Institute of Professional Bookkeepers

6001 Montrose Road, Suite 500, Rockville, MD 20852

(301) 770-7300 www.aipb.org

January 10, 2012

To Whom It May Concern:

This is to attest that Ellis Smith has passed the national *Certified Bookkeeper* exam, which demonstrates the skills and knowledge required to keep the books and produce the adjusted trial balance for a company of up to 100 employees.

M. Smith has demonstrated this high degree of proficiency in the following areas:

- 1. Adjusting Entries (accruals and deferrals)**, from setting up the trial balance to computing and entering the end-of-period adjustments to producing the adjusted trial balance.
- 2. The bank reconciliation and error correction**, from performing the monthly bank reconciliation to finding and correcting errors in the trial balance.
- 3. Basic payroll functions**, from properly handling the W-4 to knowing how to pay various categories of employees under Federal law, from withholding and depositing taxes to filing Forms 941, 940 and W-2 to recording payroll in the firm's books.
- 4. Computing and recording basic book and tax depreciation**, from computing depreciation under the four GAAP methods to taking Section 179 deductions and computing tax depreciation on property, plant and equipment including vehicles from setting up to maintaining the company's depreciation schedule.
- 5. Merchandise inventory**, from recording inventory under the perpetual or periodic method to costing out inventory using weighted- or moving-average, FIFO, LIFO or lower-of-cost-or-market, to closing out inventory at the end of the period.
- 6. Internal controls and fraud prevention**, from preventing check and credit card fraud and inventory theft by employees or customers to preventing vendors from cheating your company.

M. Smith has proven the first four skills in timed tests at a Prometric Test Center and proven the last two skills in paper-and-pencil tests given by AIPB.

Sincerely,

Stanley I. Hartman
Executive Director

Board of Advisors

Dr. Barry C. Broden

Department of Accounting
and Taxation
University of Hartford

Lorelei M. Krucki, CPP

Department of Corporate Training
St. Petersburg College

Dr. Gordon S. May

J.M. Tull School
of Accounting (Ret.)
University of Georgia

Debera J. Salam, CPP

Director, Payroll Information
and Process Services
Ernst & Young LLP

L. G. Schloss

Department of Accounting
and Law (Ret.)
Iona College

Certification

College and Career School
Programs
Individual Certification
National Certification Testing

Books

*The Encyclopedia of
Journal Entries*

Periodicals

The General Ledger

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 Collections
*Mastering Double-Entry
Bookkeeping*

CPE Tax Courses

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

Format of the Examination

The examination covers six subjects, as follows:

Test 1 at Prometric: 2 hours

Part 1: Accruals, Deferrals and the Adjusted Trial Balance (1 hour)

Part 2: Correction of Accounting Errors and the Bank Reconciliation (1 hour)

Test 2 at Prometric: 2 hours

Part 1: Payroll (1 hour)

Part 2: Depreciation (1 hour)

Test 3 in class: Inventory (recording and valuing merchandise inventory).

Test 4 in class: Internal Controls and Fraud Prevention.

Format of the Tests

All tests are multiple-choice. The tests at Prometric are given on a computer (you answer each question simply by typing an a, b, c, or d). The workbook tests are paper-and-pencil.

Passing Scores and Retests

The passing score for each test on Parts 1 and 2 at Prometric is 75%. Thus, an applicant who takes Part 1 must get 75% on Adjusting Entries and 75% on Error Correction. Say that Lee gets 75% on Adjusting Entries but only 70% on Error Correction. Lee gets credit for passing Adjusting Entries and can take the retest on Error Correction (1 hour).

You may take a retest only after a 30-day waiting period and may register only after a 14-day waiting period. Schedule and pay for retests through Prometric's National Call Center at 1-888-215-4153, or online at www.prometric.com/AIPB/default.htm, click on "American Institute of Professional Bookkeepers."

The passing grade for the workbook Final Exams on Inventory and Internal Controls/Fraud Prevention is 70%.

Notification of Test Results

At Prometric, you will be told if you passed or failed each test at the end of the 2-hour test period; the grades will be sent to your instructor and to AIPB. The workbook Final Exams will be faxed or e-mailed to AIPB by your instructor. AIPB will send your instructor the results.

How To Study for the Certified Bookkeeper Examination

The secret of success for the national exam is in the Double-Quiz at the end of each workbook section. Each time you take a quiz for homework, write your computations and answers on a separate piece of paper so that you can take each quiz more than once. In fact, try to take each quiz at least twice, but as many times as you need until you can:

- a. come up with the answer with little or no hesitation, and
- b. talk yourself through the solution by telling yourself what you are doing at each step (so that you don't simply write the answer that you may remember from the first time you took the quiz).

The explanation in most solutions has the language that you need to talk yourself through it. The following question and answer are an example of how to talk yourself through the answer.

Problem: Your company collects a \$20,000 advance for a \$100,000 job and credits Unearned Revenue. At year end, your company has completed 12% of the job. What adjusting journal entry do you record?

Solution: [You should say something like the following to yourself]: The amount of revenue recognized depends on the percentage of the \$100,000 job completed, not on the \$20,000 advance. \$100,000 job x 12% completed = \$12,000 revenue earned. Therefore the entry is:

Unearned Revenue	12,000	
Revenue		12,000

By forcing yourself to explain what you are doing, you prove to yourself that you understand it. After enough repetition, things will "click" and you will not only understand the concepts and computations — you will also become faster, giving you the key to successful test-taking: *self-confidence*.

The American Institute of Professional Bookkeepers

Be it known that

Your Name Here

has passed all examinations and met all other requirements prescribed by the Institute and the rules of this Board of Certification and is entitled to append the letters CB after this registrant's name to evidence registration by this Board as a

Certified Bookkeeper

In witness whereof the said Board grants this certificate number

A390343

this day of **January 25, 2012**.

Stanley I. Hartman
Executive Director

Stephen Sahlein
Vice President



Barry C. Broden, DBA, CPA
Board of Certification

Gordon S. May, MBA, Ph.D., CPA
Board of Certification

Application and Test Procedures

Within 7 days of the start of class, AIPB must have in hand: your completed, signed enrollment form, *and* the \$210 payment (\$10 registration fee + \$200 test fees).

Your instructor will FEDEX or send via USPS overnight package the above to AIPB. Within 5 business days of AIPB's receiving the items above, your instructor will receive a special ID number from AIPB that you will need to schedule tests at Prometric. Receipts confirming your testing ID number will be mailed to you.

Application Fees, Test Fees and Refunds

Student application fee payable to AIPB (due with application)	\$ 10
Fee for the tests at Prometric (due with application)	200 (\$100 for Part 1, \$100 for Part 2)
Total fees (due with application)	\$210

You cannot sit for any of the *Certified Bookkeeper* tests until all fees have been paid. Partial payment will not be accepted. The application fee is nonrefundable.

Test Cancellation and Rescheduling

To cancel or reschedule a test at Prometric without penalty, the student must call the Prometric National Call Center at 1-800-797-1850 before noon at least 2 business days (subject to change) before the day of your scheduled test. Cancel or reschedule online at www.prometric.com/AIPB/default.htm.

Retests: Scheduling and Fees

Most retests are \$60, but only one retest can be taken at a time. For example, although payroll and depreciation are given in a single test the first time, a candidate who fails both must schedule two separate retests, one for payroll and one for depreciation, and pay the \$60 test fee for each (\$120 total for both retests). If the candidate fails *only* depreciation or *only* payroll, then only one retest needs to be scheduled. ***Test fees are nonrefundable unless notice of cancellation is given at least 48 hours in advance.***

Prometric Retest Fees

Adjustments Retest	1 hour	\$60
Errors Retest	1 hour	\$60
Payroll Retest	1 hour	\$60
Depreciation Retest	1 hour	\$60

Pencil-and-Paper Retest Fees

Inventory Retest	\$10 (mailed to you)
Internal Controls Retest	\$10 (mailed to you)

Applicants with Disabilities

AIPB complies fully with the Americans with Disabilities Act (ADA). Candidates who require reasonable accommodation for testing under the ADA should notify AIPB when submitting their application.

Prometric Testing Center Regulations

The following rules are observed at all testing centers to ensure uniform testing procedures:

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, six-function, 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. Any irregularities related to the administration of the test(s) will be reported to AIPB. Candidates suspected of giving or receiving assistance will be closely observed, and their names and ID numbers will be reported to AIPB.
5. The designated test will be offered to the candidate only on the day and time scheduled.
6. Visitors are not permitted in the testing room.

Certification Advisory Board

<i>Barry C. Broden, DBA, CPA</i>	<i>University of Hartford</i>
<i>Eric Bolin, MAcc, CPA</i>	<i>Bolin & Associates</i>
<i>Wayne L. Edmunds, CPA, JD, MLT</i>	<i>Virginia Commonwealth University</i>
<i>Barton Groh, CFO</i>	<i>Mount Vernon Association, Mount Vernon, Virginia</i>
<i>Wade D. Lindenberger, CPA</i>	<i>Director, Rose Ryan, Inc.</i>
	<i>Instructor, Gatlin Education</i>
<i>Gordon S. May, MBA, PhD, CPA</i>	<i>University of Georgia</i>
<i>Debera J. Salam, CPP</i>	<i>Director, Payroll Information and Process Services</i>
	<i>Ernst & Young LLP</i>
<i>Lita G. Schloss</i>	<i>Iona College (Retired)</i>

Maintaining Certification

Certification attests to mastery of a body of skills and knowledge in a given profession. To ensure maintenance of high standards, periodic reassessment is used. For *Certified Bookkeepers* to maintain their certification, they must acquire 60 Continuing Professional Education Credits (CPECs) over a three-year period from the date of passing the last *Certified Bookkeeper* test, or the date on which AIPB accepts evidence that the experience requirement is complete, whichever comes last. Thereafter, a *Certified Bookkeeper* must acquire 60 CPECs every 3 years. There is a nominal fee for registering each CPEC and a small annual CPEC account maintenance charge.

A *Certified Bookkeeper* who does not attain the 60 required hours over the three-year period must successfully retake the *Certified Bookkeeper* tests. Materials for registering CPECs will be sent to candidates with their Document of Certification.

Getting an Early Start on Earning CPECs

If your instructor decides to use the final examination at the end of each workbook and you pass this open-book examination, you can use the CPECs earned retroactively to satisfy your continuing education requirements.

Instructors who use this final examination will collect them and send them to AIPB for grading. If you receive a grade of 70% or better, you will receive from AIPB a Certificate of Completion.

This can save considerable time and money when you complete your experience requirements.

<i>Certified Bookkeeper Preparatory Course</i>	CPECs
<i>Mastering Adjusting Entries</i>	6
<i>Mastering Correction of Accounting Errors</i>	7
<i>Mastering Payroll</i>	7
<i>Mastering Depreciation</i>	7
<i>Mastering Inventory</i>	10
<i>Mastering Internal Controls and Fraud Prevention</i>	3

By registering these credits retroactively when you become certified, you will have completed 40 of the required 60 CPECs needed for the three-year period that begins upon certification. Details, including a small fee for registering each CPEC (standard in certification programs in almost all professions), are spelled out in the *The Certified Bookkeeper's Guide to Continuing Professional Education (CPE) Requirements*, which you will receive upon becoming certified.

The *Certified Bookkeeper's* Code of Ethics

Composition of the Code of Ethics for *Certified Bookkeepers*

The *Certified Bookkeeper's* Code of Ethics comprises a Preamble, Rules of Ethics and interpretations of the rules of ethics.

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.

When working 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.

When working 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 by the client 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.

Application for the Certified Bookkeeper (CB) Designation
(Please return to your instructor immediately.)

Please Type or Print Legibly

Student's name: (**Important.** Whenever you take a test at a local Prometric Test Center, you will be asked for 2 forms of ID, one with a photo, both with signatures. The name on this application *must* match the name on the ID exactly.)

Mr. Ms. Mrs. Miss _____

Street address _____

City _____

State _____ Zip _____

Phone (_____) _____ E-mail _____

Date of Birth ____/____/____ Mother's maiden name _____

Statement of experience forms (pages 11 and 13) are: Enclosed Being sent under separate cover
 To be completed later

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 American Institute of Professional Bookkeepers' Code of Ethics and that I understand and accept it. I understand that knowingly providing false statements herein or lack of compliance with the American Institute of Professional Bookkeepers' 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 _____

Application fee and test fee enclosed. (All fees must be enclosed with Application.)

Check for \$210 enclosed payable to AIPB (American Institute of Professional Bookkeepers). Returned checks subject to a \$5 processing fee.

Charge \$210 to my: Visa Master Card American Express Discover

Card Account Number _____ Expiration _____

Date _____

Cardholder's Name

Signature

Instructor's name _____

School ID (obtain from instructor) _____

Course name _____

Course number _____

School _____

Street address _____

City _____

State _____ Zip _____

Instructor's phone (_____) _____

Instructor's E-mail _____

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

This page left blank intentionally

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 11.

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 full-time employment From (mo/day/yr) To (mo/day/yr) _____
- B. 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):

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

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

Applicant signature

Date

Client signature

Date

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