Online Certified Bookkeeper

140 Hours / 6 Months

Course Description
Certified Bookkeepers are the elite of their profession, much like CPAs are the best in the accounting field. For bookkeepers, gaining industry-recognized certification increases your earning potential and enhances your professional status.

From bank reconciliation to inventory methods, this online course will prepare eligible bookkeepers for the American Institute of Professional Bookkeepers (AIPB) certification exam. Gaining AIPB certification is the highest standard in the profession, so this course is recommended to practicing bookkeepers with several years of experience and a working knowledge of payroll concepts, including accounting transactions and journal entries.

The Certified Bookkeeper course includes a prepaid voucher with enrollment that provides access to sit for the AIPB certification exam. Once you have successfully completed the course, you will receive detailed instructions regarding use of the exam voucher at any Prometric Test Center.

Hardware Requirements
- This course can be taken on either a PC or Mac.

Software Requirements
- PC: Windows XP or later.
- Mac: OS X Snow Leopard 10.6 or later.
- Browser: The latest version of Google Chrome or Mozilla Firefox are preferred. Microsoft Edge and Safari are also compatible.
- Microsoft Word (not included in enrollment).
- Microsoft Excel (not included in enrollment).
- Adobe Flash Player. Click here to download the Flash Player.
- Adobe Acrobat Reader. Click here to download the Acrobat Reader.
- Other: Email capabilities and access to a personal email account.
- Software must be installed and fully operational before the course begins.

Prerequisites
The Certified Bookkeeper course is designed for experienced bookkeepers who want to prepare for national certification. To earn your Certified Bookkeeper designation, you must pass the AIPB certification exam and be able to submit proof of at least two years of full-time - or 3,000 hours of part-time - experience.

Important: Those with Basic or Intermediate skills may find the program too challenging—our Professional Bookkeeping with QuickBooks is a more relevant alternative.

We encourage you to review requirements for the AIPB Certification exam prior to enrolling in this course.
# Course Outline

<table>
<thead>
<tr>
<th>MODULE</th>
<th>TOPICS COVERED</th>
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| 1: Certified Bookkeeper Program | • Eligibility Requirements  
• Testing Program  
• Code of Ethics  
• Maintenance of Certification |
| 2: Accruals, Deferrals, and the Adjusted Trial Balance | • Why Accruals, Deferrals, and Other Adjustments are Made  
• Accruing Revenues and Expenses  
• Recognizing Revenues Collected in Advance  
• Recognizing Expenses After a Prepayment  
• Other Adjusted Entries  
• Unadjusting Trial Balance Through the Adjusted Trial Balance |
| 3: Correction of Accounting Errors and the Bank Reconciliation | • When and Where Accounting Errors Occur and How They Are Discovered  
• Performing the Bank Reconciliation  
• Finding and Correcting Errors on the Unadjusted Trial Balance  
• Correcting Current-Period Accrual and Deferral Errors |
| 4: Payroll | • How to Pay Different Types of Employees  
• Federal and State Wage-Hour Law  
• Paying Employees Under Federal Law  
• Employment Records and Payroll Recordkeeping  
• Form W-4 and Comparable State Forms  
• Withholding and Depositing Federal Taxes  
• Federal Employment Reporting Forms and Due Dates  
• When Wages Become Taxable  
• Other Reporting Rules  
• Payroll Register and Journal Entries |
| 5: Depreciation | • The Difference Between Book and Tax Depreciation  
• Depreciation under GAAP  
• Computing and Allocation Depreciation  
• Depreciation Under Federal Tax Depreciation Rules  
• Tax Depreciation of Vehicles |
| 6: Inventory | • General Concepts of Accounting for Inventory  
• The Perpetual Method  
• The Periodic Method  
• Weighted-Average and Moving-Average Methods  
• First-In, First-Out (FIFO) Method  
• Last-In, First-Out (LIFO) Method  
• Lower of Cost or Market LCM Rule |
| 7: Internal Controls and Fraud Depreciation | • How to Prevent or Spot Theft of Inventory and Other Non-cash Assets by Employees  
• Preventing Employee Theft, Embezzlement, or Fraud by Hiring the Right Personnel  
• Insuring the Company Against Theft  
• How to Prevent or Spot Customer Check Fraud  
• Signs that May Indicate Payroll Fraud  
• How to Prevent or Spot Customer Credit Card Fraud  
• Recommended Rules for Company Credit Cards  
• Preventing Vendors From Cheating the Company |