

# The Certified Bookkeeper™ (CB) Designation

## National Certification for Bookkeepers



**The American Institute of Professional Bookkeepers**  
*The national association for bookkeepers since 1987*

133 Rollins Ave., Unit 1, Rockville, MD 20852  
Phone: 800-622-0121 ■ Fax: 800-541-0066  
info@aipb.org ■ [www.aipb.org](http://www.aipb.org)

## Benefits of Certification

The following statistics are from a 2019 survey of CBs by Lewis & Clark, Raleigh, NC:

- **90% of all CBs, employed and freelance, recommend certification to other bookkeepers.**

### For employed CBs

- 49% of employed CBs say that certification enhanced their standing with their employer.
- 54% of CBs have gotten a new job, been promoted or been given higher-level responsibilities since being certified; 84.3% of these say certification was important to their new status.
- 81% of CBs who interviewed for a new job since becoming certified say that certification was important in obtaining the interview.
- 59% of CBs received a raise after becoming certified —75.5% of these say certification was important in getting the raise.
- 46% of CBs say that being certified has enhanced their self-image.
- 61% of CBs say they gained new knowledge preparing for certification.
- 55% of CBs say that preparing for certification filled in gaps in their knowledge.
- 58% of CBs say that being certified has increased their self-confidence.



### Freelance CBs

- 48% of freelance CBs say they have raised their rates to clients since becoming certified.
- 37% of freelance CBs say that being certified helped them gain new clients.
- 55% 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.
- 51% of CBs say they gained new knowledge preparing for certification.
- 57% of CBs say that preparing for certification filled in gaps in their knowledge.
- 50% of CBs say that being certified has increased their self-confidence.
- 82% of freelance CBs say that they have utilized certification for marketing purposes.

## What is the *Certified Bookkeeper* designation?

The *Certified Bookkeeper* designation assures the ability to carry out all bookkeeping functions through the adjusted trial balance, including basic payroll, for firms of up to 100 employees.

## How do you become a *Certified Bookkeeper (CB)*?

To become a *Certified Bookkeeper*, you must:

1. **Pass the four-part national certification exam.**
2. **Sign the Code of Ethics.**
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 pass the national exam. (Accounting undergrads can include internships and tax- or accounting-related volunteerism such as VITA, but not simply office work.) You have 3 years from the date you pass the national CB exam to fulfill this requirement.

## How AIPB prepares you for the national certification exam

AIPB prepares you for that national certification exam by training you in:

- ✓ **Adjusting entries (AJEs).** How to record AJEs for earned v. unearned revenue and incurred v. prepaid expenses . . . and for depreciation, bad debt and other AJEs. How to set up the trial balance, adjusted trial balance . . . how the adjusted trial balance is converted to the financial statements.
- ✓ **Correction of accounting errors.** How to know where accounting errors occur, how to find and correct them . . . how to correct current-period accrual and deferral errors . . . how to do a fool-proof bank reconciliation.
- ✓ **Payroll.** How to comply with rules and regs for paying employees . . . when to accept v. reject a W-4 . . . how to know when wages are taxable and how to withhold and deposit taxes . . . complete the 941, 940, W-2s, W-3 and other federal forms . . . how to record payroll journal entries.
- ✓ **Depreciation.** How to record depreciation for book (GAAP) v. tax purposes . . . depreciate under the straight-line v. units-of-production v. declining balance v. sum-of-the-years'-digits methods . . . depreciate for tax purposes property and equipment v. cars and other vehicles.
- ✓ **Inventory.** How to record merchandise inventory using the perpetual v. periodic method . . . how to cost out inventory using the weighted avg. v. FIFO v. LIFO v. lower of cost or net realization value methods.
- ✓ **Internal controls and fraud prevention.** How show your company or clients the right ways to prevent—or spot: employee theft of assets . . . customer or client check fraud . . . customer or client credit card fraud . . . vendor schemes that could cheat them . . . computer and Internet fraud.

**Note:** AIPB training for the national certification exam assumes that you are a working bookkeeper or have taken college-level bookkeeping or accounting courses—this is not a course in basic bookkeeping.

## How do I get started?

AIPB offers you two ways to prepare for the national certification exam:

- ✓ Take AIPB's [Online Certified Bookkeeper \(CB\) Prep Course](#). Includes: Application and prepaid application fee for the CB designation, all online instructor-led lessons, 6 prepaid self-study workbooks, and prepaid fees for CB tests at Prometric Test Centers.

or

- ✓ Take AIPB's [Self-Study Certified Bookkeeper \(CB\) Prep Course](#). Prepare for the national certification exam by going through the 6 self-study workbooks on your own. Includes application for the CB designation. Application fee, 6 workbooks and tests at Prometric Test Centers paid for separately.



# The American Institute of Professional Bookkeepers

Be it known that

**Your Name Here**

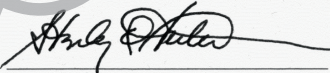
has passed all examinations and met all other requirements prescribed by the Institute and the rules of this Board of Certification and is entitled to append the letters CB after this registrant's name to evidence registration by this Board as a

## Certified Bookkeeper

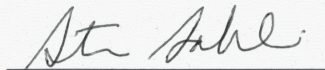
In witness whereof the said Board grants this certificate number

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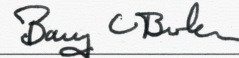
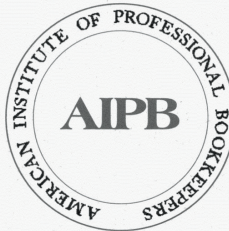
this day of January 17, 2024



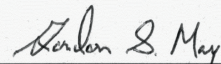
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Board of Certification



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Board of Certification



## Contact Information

Victoria Lubovsky, *Manager, Educational Support Services*  
800-622-0121, Ext. 109, or email to [Victoria@aipb.org](mailto:Victoria@aipb.org)

## AIPB Certification Advisory Board

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## AIPB

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