



## Extended Studies & Workforce Education Division Norwalk Community College National Bookkeeping Certificate Program

The National Bookkeeping Certificate Program is designed to prepare students to take the National Certified Bookkeeper exams.

The American Institute of Professional Bookkeepers (AIPB) has established a professional certification, the Certified Bookkeeper (CB) credential, a high professional standard for bookkeepers. The three courses in the Certificate Program focus on preparing for the National Certified Bookkeeper exams by helping you to master the skills and knowledge required for certification, which include: adjusting and correcting entries (accruals and deferrals); basic book and tax depreciation; basic payroll – paying wages, withholding, depositing and reporting taxes using the basic forms (W-2, 941, 940, etc.); recording and costing out merchandise inventory, and internal controls and fraud prevention. Upon successful completion of each course, students should take the appropriate National Bookkeeping Certification examination.

The program consists of three Bookkeeping Certifications courses:

<u>Course</u>	<u>Total Hours</u>	<u>Total Session</u>	<u>Tuition*</u>	<u>Textbook</u>
1. Mastering, Correcting, and Adjusting Entries	20	10	\$359	Additional Fee
2. Mastering Depreciation and Payroll	24	12	\$359	Additional Fee
3. Mastering Inventory, Internal Controls, and Fraud Prevention	18	9	\$359	Additional Fee

\*Tuition subject to change.

### Course Descriptions

Students with no prior bookkeeping experience must take Bookkeeping Practices (non-credit) or Principles of Accounting (credit).

Required course for students with no bookkeeping knowledge or experience:

#### Bookkeeping Practices

Accounting is the “language of business,” and bookkeeping plays an essential role in the operation of every successful business. This course covers accounting concepts and practices that underlie all accounting systems (manual and software based). Students receive an introduction to the entire accounting cycle: transaction analysis, preparation of journals, ledgers, and trial balances, and financial statements, including the Balance Sheet and Income Statement, and Statement of Owner’s Equity.

### Mastering, Correcting, and Adjusting Entries

This course covers everything students need to know for error corrections, bank reconciliation, accruals and deferrals.

Prerequisite: Bookkeeping Practices (non-credit), Principles of Accounting (credit), Financial Accounting (credit), or on-the-job bookkeeping experience.

### Mastering Depreciation and Payroll

This course covers everything students need to know about paying wages, withholding, depositing and reporting taxes, correct use of government forms, depreciation on financial statements, straight-line, GAAP, production method, etc.

Prerequisite: Bookkeeping Practices (non-credit), Principles of Accounting (credit), or Financial Accounting (credit), or on-the-job bookkeeping experience.

### Mastering Inventory, Internal Controls, and Fraud Prevention

This covers everything students need to know about accounting for inventory, inventory recordkeeping using the perpetual method, using the periodic method, and inventory costing.

Prerequisite: Bookkeeping Practices (non-credit), Principles of Accounting (credit), Financial Accounting (credit), or on-the-job bookkeeping experience.

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***Please refer to the Extended Studies & Workforce Education current catalog for course specifics (tuition, start date, class time slot and location).***

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### ***Employment Related Information***

- Certificate holders will find employment as bookkeepers, records keepers, salespeople, and property/asset managers. Part-time as well as full-time positions will likely be available.
- Job Search Keywords:  
bookkeeper, property manager, clerk
- O\*NET: A tool for career exploration and job analysis!

O\*NET OnLine has detailed descriptions of the world of work for use by job seekers, workforce development and HR professionals, students, researchers, and more! <https://www.onetonline.org/>  
Type in Bookkeeper in "Keyword or O\*NET-SOC Code"

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