

# The American Institute of Professional Bookkeepers

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## Member Resources

### Books

*The Encyclopedia of  
Journal Entries*

### Periodicals

*The General Ledger*

### CPE Courses

*Mastering Adjusting Entries*

*Mastering Depreciation*

*Mastering Correction of*

*Accounting Errors*

*Mastering Financial*

*Statement Analysis*

*Mastering Inventory*

*Mastering Payroll*

*Mastering the Statement of*

*Cash Flows*

*Mastering Form 1120 (C Corp)*

*Mastering Form 1120S (S Corp)*

*Mastering Form 1040/Sched. C*

*Mastering Form 1065*

*Mastering Collections*

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Available on e-mail from [info@aipb.org](mailto:info@aipb.org) please specify "Word" or "Text" version.

## How to Evaluate a Bookkeeper *Before* You Hire *A simple 20-minute test may save you a lot of grief (and money)*

You run a business, not an accounting firm. So how can you possibly know if a bookkeeper is competent *before* you hand over your precious books?

Actually, even accounting firms with experienced CPAs have trouble sizing up a bookkeeper from a resume and an interview. So they do what you do: Hire someone and keep their fingers crossed.

To the rescue comes The American Institute of Professional Bookkeepers (AIPB), with a free bookkeeper's hiring test. The 39,000-member bookkeepers' association has designed a brief test for employers about to hire a bookkeeper.

"The hiring test is based on the national *Certified Bookkeeper* examination," says AIPB Co-President Stephen Sahlein, "The applicant answers 10 questions on basic journal entries, adjusting entries, bank reconciliations, correction of accounting errors and other key skills.

(more)

It's much less demanding than the *Certified Bookkeeper* exam, which involves three examinations at Prometric (Sylvan) test centers, but it does the job," Sahlein says. "A bookkeeper who does well on the 10-question hiring test at least has demonstrated key skills."

Optional sections on payroll, depreciation and merchandise inventory can be added to the basic test, also at no charge.

No applicant can see the test ahead of time because each 10-question test and optional added section is randomly drawn from a databank of over 250 questions.

To illustrate the kind of knowledge the test covers, Sahlein offers some sample questions.

**Sample questions (answers given below):**

1. On October 1, your calendar year company, which is on the accrual basis, signs a \$15,000 painting contract and makes a \$5,000 advance, which you record in Painting Expense. If, on December 31, management tells you that 20% of the work has been completed, you will:
  - a. credit Painting Expense for 2,000
  - b. debit Painting Expense for 2,000
  - c. debit Painting Expense for 3,000
  - d. credit Painting Expense Payable for 5,000
  
2. While doing the bank reconciliation, you discover in your company's bank statement a debit of \$150 for another company's check. To correct this error, you will:
  - a. add \$150 to the end-of-month-bank balance
  - b. add \$150 to the end-of-month-bank Cash balance
  - c. deduct \$150 from the end-of-month bank balance
  - d. deduct \$300 from the end-of-month Cash balance
  
3. On May 2, your firm paid \$225 for office supplies but incorrectly recorded the check in the cash disbursements journal as \$252. Upon discovering the error, you should:
  - a. debit the ledger Cash for \$27
  - b. debit Office Supplies Expense for \$225
  - c. debit Office Supplies Expense for \$27
  - d. credit Office Supplies Expense for \$27

**Answers :**

1. a
2. a
3. d

(more)

“Prospective bookkeepers who pass this hiring test have basic skills, even if they are not certified,” Sahlein stresses. “You still need to interview applicants and check references to make sure someone is a good fit for your business, but at least you can sleep at night knowing no unpleasant surprises await you in the months ahead.”

The free 10-question Bookkeeper’s Hiring Test, and optional sections on payroll, depreciation and merchandise inventory, as well as information on The *Certified Bookkeeper* Program and AIPB membership benefits, is available from AIPB by calling 1-800-622-0121, faxing 1-800-541-0066, e-mailing [info@aipb.org](mailto:info@aipb.org) or visiting the association’s Web site at [www.aipb.org](http://www.aipb.org)

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