

In as little as four months—or take longer if you wish—you can be ready to start making money as a Professional Bookkeeper. U.S. Career Institute's nationally accredited course prepares you to work in any business office.

Our easy-to-understand lessons take you step by step through all the basics of Bookkeeping. You'll learn the skills you need to work for banks, stores, hospitals, law offices, airlines, hotels, resorts, TV stations, advertising agencies, any company that depends on Professional Bookkeeping support. Here's a preview of what you will learn.

## Instruction Pack I

### Getting Started

You'll learn what types of businesses and individuals need bookkeeping services, as well as the various responsibilities bookkeepers perform. This lesson also provides a valuable comparison between in-house and at-home bookkeeping work. Then you'll learn about USC's Professional Bookkeeping Course methodology.

### Bookkeeping Explained

You'll gain insight into the accounting cycle and the basic concepts of a "record of transaction" and "financial picture of a business." Additionally, you'll be introduced to accounts, posting, journal, debits, credits, balance sheet, operating statements, assets and liabilities.

### Bookkeeping Equations

You'll learn bookkeeping equations and the net income formula as well as when to use each. You'll also learn the components of a balance sheet and an operating statement. You'll review a balance sheet, complete net income exercises and prepare an operating statement.

### The Accounting Cycle

Here you'll learn about the steps in the accounting cycle, such as entering transactions, journalizing, posting, preparing trial balances, completing the worksheet, preparing financial statements, making adjustments, and closing the books.

### The Journal and Entry Systems

You'll learn about "The Book of Original Entry" and its format and layout. Additionally, you'll learn about debits and credits, double and single-entry systems, account balances, compound entries, and how to complete the journal.

#### Also Included in Pack I:

- Course Introduction
- The Business Math Tutor, Part 1:
- What Our Graduates Are Saying Supplement
- 10-key pocket calculator
- Course Organizer #1
- Quick Reference Chart for Debits and Credits
- Student Assistance Forms

## Instruction Pack II

### The Ledger

This lesson will teach you the difference between a ledger and a journal, plus how to keep and format ledger accounts, post and cross-reference, find common errors and arrive at a balance.

### Accounts Receivable

You'll learn how to prepare invoices and handle account purchases versus cash purchases. You'll also learn about subsidiary ledgers and be introduced to the accounts receivable ledger and controlling accounts.



### Accounts Payable

This lesson will provide instruction on the accounts payable ledger and how to deal with creditors. You'll learn about the schedule of accounts payable, invoices, purchase orders, and how 1099 forms pertain to accounts payable.

### Financial Statements

You'll learn about the content and format of the operating statement and its relationship to the balance sheet. You'll also learn how to read a net income statement and the basics of a capital statement.

### Specialized Journals

You'll learn about each of these specialized journals: sales journal, sales returns and allowances journal, cash receipts journal, cash payment journal and purchases journal.

#### Also Included in Pack II:

- The Business Math Tutor, Part 2
- Bookkeeping Forms Kit—Part 1
- Professional Development—Part 1
- How to Read a Balance Sheet Reference Supplement
- How to Read an Operating Statement Reference Supplement

## Instruction Pack III

### Depreciation, Merchandising and Sales Tax

You'll gain a solid understanding of depreciation, and finalizing the operating statement. Finally, you'll learn how to handle sales tax.

### The Worksheet

You'll learn how to format the ten columns of a worksheet and how to balance the worksheet. After you complete this lesson, you'll know how to use the worksheet, fill it out properly, check the numbers, and journalize adjusted entries.

### Closing the Books

This lesson will teach you how to close financial books for a set period of time (weekly, monthly, quarterly, annually), bring accounts to zero, balance the income summary and adjust the capital account.

### Banking

This lesson covers the various types of bank accounts businesses and individuals use, including how to correctly process information from each account. You'll learn how to access various accounts with checks and deposit slips. Additionally, this lesson covers how to read, interpret, reconcile, and make adjustments to bank statements.

### Payroll Records

Here you will be introduced to payroll records and how to maintain them. In addition to differentiating between employees and contractors, you'll learn how to handle taxes and benefits and compute salaries, gross wages, payroll deductions and withholding taxes.

#### Also Included in Pack III:

- The Business Math Tutor, Part 3
- Professional Development—Part 2
- Computers—A Buyer's and User's Guide

## Instruction Pack IV

### Computerized Bookkeeping

This lesson will explain the various types of bookkeeping software available. You'll learn how bookkeeping concepts are applied in software packages. Finally, you'll learn how bookkeeping professionals use spreadsheets.

### Daily Bookkeeping Concepts

This details daily concepts used in the bookkeeping process. You'll learn about cash accounts, cash sales, cash receipts, collections on account, receipts, petty cash, petty cash funds, vouchers, and the petty cash journal.

### Partnerships, Corporations and Non-profit Organizations

This lesson will differentiate among partnerships, corporations and non-profit organizations and explain the various characteristics of each type of agreement. You'll learn how to account for partners' shares in assets and liabilities. The lesson then details corporate financial concepts and corporate financial issues.

#### Also Included in Pack IV:

- Course Organizer #2
- How to Juggle Work and Family Supplement
- Professional Development—Part 3
- Bookkeeping Forms Kit—Part 2

## Instruction Pack V

### Discounts, Reversing Entries and Allowances

You'll learn the concepts of discounting, reversing entries and making allowances, plus initially set up a business' books.

### Sole-Proprietorship Business Project

This lesson provides a comprehensive bookkeeping simulation in which you will perform all the necessary tasks to keep accurate records for a sole-proprietor service business.

#### Also Included in Pack V:

- Bookkeeping Jobs Finder
- Date Stamp
- Quiz Answer Sheets Envelopes

## SPECIAL GRADUATION GIFT!



Quicken...the finance software everyone's talking about! You'll find it easy to manage BOTH your home and business finances with this #1-rated software. Quicken is our special graduation gift. As soon as you complete your training and graduate, we will mail this very special gift right to your doorstep.



**U.S.  
Career  
Institute**  
America's most  
trusted Home  
Study School

# Here's what you get...

*Books, Lessons, Learning Aids, Office Supplies—  
all included at no extra cost!*



Pam Weston,  
Founder

• **Full Color Organizer**—  
This useful 3-ring  
binder holds all of  
your lessons for  
quick reference  
and easy storage.

• **Bookkeeping  
Forms**—You'll gain  
real-world  
experience when  
you are trained to  
use the kind of  
actual office forms  
that working  
Bookkeepers use  
every day.

• **Quick Reference  
System**—Makes  
charts for Debits  
and Credits simple  
to understand and  
easy to fill out.

• **Desk tools and accessories**—Attractive pen and pencil set  
and fully adjustable date stamp.

• **Jobs Finder**—  
Step-by-step job  
finding techniques...  
perfected over more  
than 20 years of career  
training experience.

*We reserve the right to update materials and to substitute items of equal or greater value.*

As a U.S. Career Institute graduate, you'll be ready to work in an office as a Bookkeeper for all kinds of businesses and professional institutions!  
Plus...  
you'll receive Continuing Graduate Career Support to help you succeed in your new career.



## The U.S. Career Institute Diploma

It will set you apart as someone with the desire and skills you need to be a part of the exciting world of Bookkeeping!

### **Memo:**

When we began training people for new careers more than 25 years ago, we wanted to create a school of professional training that offered everything we wished we had available to us when we began our careers.

We sincerely believe that our Professional Bookkeeping train-at-home program is the finest of its kind anywhere.

We can assure you that we will carefully oversee every detail of the course content, student services and after-graduation support. We'll help you every step of the way!

*Pam*



When you graduate and need assistance in your job search, the USCI staff is there to answer your questions and to offer advice. We care about your success!

