ICB
The Institute of Certified Bookkeepers

Your path to becoming a qualified bookkeeper



Bookkeeping is at the heart of every successful business. As a qualified ICB Bookkeeper, you'll have the skills, confidence, and recognition to deliver valuable financial support to your clients or employer.

ICB Level 2 Certificate in Bookkeeping

Occupational Role: Assistant Bookkeeper

What You Can Do After Level 2

- Work as an assistant bookkeeper under supervision
- Gain Associate Membership (AICB)
- Apply for roles such as: Accounts Assistant, Purchase/Sales Ledger Clerk, Trainee Bookkeeper
- Progress to higher-level ICB qualifications

Choose to learn with the one of our accredited training providers OR self study with text books and online learning hubs.

Entry Requirements

- No prior bookkeeping knowledge
- Basic numeracy and English skills
- Must register as an ICB Student

Assessment

3 units with one exam each:

- A1 – Basic double-entry bookkeeping to trial balance
- A2 – Further double-entry bookkeeping & reconciliation

A3 – Data entry to trial balance using software
Online exams, taken at home or at work

How long will it take?

- 120 guided learning hours
- Typical completion: 6–18 months

Key Subjects

- Business types, structures, and bookkeeping terminology
- Preparing and processing business documents
- VAT categories and calculations for UK and international transactions
- Recording transactions including petty cash, payroll, and control accounts
- Producing and reconciling a trial balance
- Using accounting software to process data, run reports, and correct errors

Costs

- **Student Membership: £**102 (includes first year), renewal £72
- **Exams:** from £92 per attempt
- **Mocks:** £18 each
- **Training:** varies by provider
- **Textbooks:** from £57 per unit (if self-studying)
- **Accounting software:** Varies and may be available via your training provider

bookkeepers.org.uk



ICB Level 3 Certificate in Bookkeeping & Accounts

Complete after level 2 to become a full member

- Apply for full ICB Membership (MICB) and/or a Practice Licence.
- Prepare and submit VAT Returns
- Produce year-end accounts for sole traders, partnerships, not-for-profits, and limited companies
- Manage sales and purchases ledgers, reconcile accounts, and post year-end adjustments

All exams are availble to be taken online 24/7 and we have learning hubs and mock exams to support your study

Entry Requirements

- Completion of ICB Level 2 Certificate in Bookkeeping (or equivalent)
- Current ICB student or member status

How long will it take?

- 180 guided learning hours
- Typical completion: 9–24 months

Key Subjects

- Ethical principles and legal responsibilities of bookkeeping
- Reconciling accounts and correcting errors
- Producing and reconciling VAT Returns
- Posting year-end adjustments including asset disposal and revaluations
- Producing draft final accounts for internal management purposes
- Analysing and interpreting financial statements
- Preparing cash budgets
- Understanding Making Tax Digital requirements

Assessment

- 4 x 3-hour online exams:
- **M4** – Final Accounts of a Sole Trader
- **M5** – Final Accounts for a Partnership
- **M6** – Final Accounts for a Not-for-Profit Organisation
- **M7** – Final Accounts for Incorporated Businesses
- **M8** Level 3 Certificate in Bookkeeping and Accounts Synoptic Exam

Costs

- **Student Membership:** Renewal £72
- **Exams:** from £92 per attempt
- **Mocks:** £18 each
- **Training:** varies by provider
- **Textbooks:** from £57 per unit (if self-studying)

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Download our guide on becoming a bookkeeper