

Pasitos School

Job Description for Accountant/Bookkeeper (part time)

The part-time accountant/bookkeeper works closely with the Owner/Chief Financial Officer and Owner/Chief Executive Office. This position also works closely with the Leadership Team, including the Operations Director and Programs Director, to ensure the accuracy and completeness of the enrollment data for billing purposes. This position interacts regularly with the maestras and parent community.

The primary responsibilities of the position are as follows:

- Maintain the general ledger
- Establish internal controls and maintain cash accounts and petty cash
- Maintain daily accounting records
- Oversee accounts payable
 - review vendor invoices for accuracy
 - ensure invoices are approved prior to payment
 - generate vendor checks
 - ensure expenses are allocated to the appropriate programs and vendors are paid on-time
- Oversee billing and accounts receivable
 - generate client invoices
 - respond to billing inquiries
 - collect on past due accounts
 - Monthly review of enrollment data to ensure its completeness for billing purposes
- Ensure new employees are set up in QB with appropriate accounting attributes
- Ensure payroll costs are allocated to the appropriate accounts and programs
- Ensure payroll taxes are timely remitted to State and Federal agencies
- Oversee month-end cash reconciliations, month-end closing and year-end closing
- Generate financial reports and prepare financial analyses and cash-flow projection
- Working with owners, prepare revenue and expense forecasts and annual budget
- Ensure inquiries from local, state, and federal agencies are responded to in a timely manner

The Differences Between Bookkeepers vs. Accountants vs. CPAs

by Laurie Reeves, Demand Media



The term bookkeeper springs from the financial ledgers originally maintained by hand.

People often confuse the roles of bookkeepers, accountants and certified public accountants (CPAs). It's not surprising since many of their duties overlap, but the overall responsibilities of each role and the level of authority held by the positions differ. They all share fiscal responsibility – in degrees – for the company or organization for which they work

Bookkeepers

Often considered by accountants and CPAs as just technicians or clerks, bookkeepers perform some of the same daily tasks as do accountants and certified public accountants. Many bookkeepers work as freelancers for small businesses in need of financial recordkeeping. Bookkeepers maintain daily accounting records, posting debits and credits, generating invoices for clients and checks for vendors as well as handling payroll. Many small business owners often double as bookkeepers. Bookkeepers typically lack the education of an accountant or CPA, as they gain on-the-job experience. Professional organizations for bookkeepers help to improve professional recognition for bookkeepers by accounting professionals as well as providing certification programs of abilities and skills.

Accountants

Accountants have a four-year college degree. While many accountants have an educational background in accounting, some are more general business majors. Companies that generate more than a million dollar in sales each year might have an accountant on staff or hire the services of a professional accountant from an accounting firm managed by a certified public accountant. As the company grows, the accounting department expands to handle the increased fiscal responsibilities within the organization. Accountants work with accounting clerks and technicians who handle daily financial entries. Accountants oversee or perform billing, make general ledger entries, review accounts payable activity completed by clerks or technicians or handle payroll. A mid-level position in the accounting department, accountants report to accounting managers, company controllers or financial directors, all of whom might be certified public accountants.

Certified Public Accountants

Certified public accountants have a focused education in accounting and must pass the Uniform Certified Public Accountant

Examination. CPAs must meet state education and experience requirements before they can sit for the exam. Accountants not meeting these requirements cannot use the CPA designation legally. A CPA can work within a company or create his own company to offer accounting services to the public. Certification is renewable every two years, subject to state requirements. CPAs have a higher level of responsibility than bookkeepers or accountants; because of their certification, they perform auditing, tax and financial services for individuals, corporations and other business or nonprofit organizations. CPAs work with accountants and bookkeepers, auditing and overseeing financial records.

Differences

Though a bookkeeper might perform the same duties as an accountant, accountants and CPAs often do not consider bookkeepers as accounting professionals. But when a bookkeeper signs checks or handles payroll, she has the same liability as an accountant or a CPA with the same responsibilities under IRS law. In an accounting organization or department, duties are segregated to reduce fraud, errors or misappropriation of funds and to ensure strong financial control under generally accepted accounting principles. Working for a small organization, a bookkeeper might handle the duties of several jobs that would be segregated in an accounting or corporate environment.