

# Coop

# BOOKKEEPER'S

## Handbook - I





# Institute for Coop Excellence, Inc.

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## OUR VISION

The leading  
institute in coop  
leadership and  
mangement

## OUR MISSION

We help build  
successful coop  
enterprises

## OUR CORE BELIEFS

- (1) Member Satisfaction is bottom line.
- (2) The coop identity is our advantage.
- (3) Learning is a process.

## PROGRAMS AND SERVICES

### (I) DEGREE PROGRAMS:

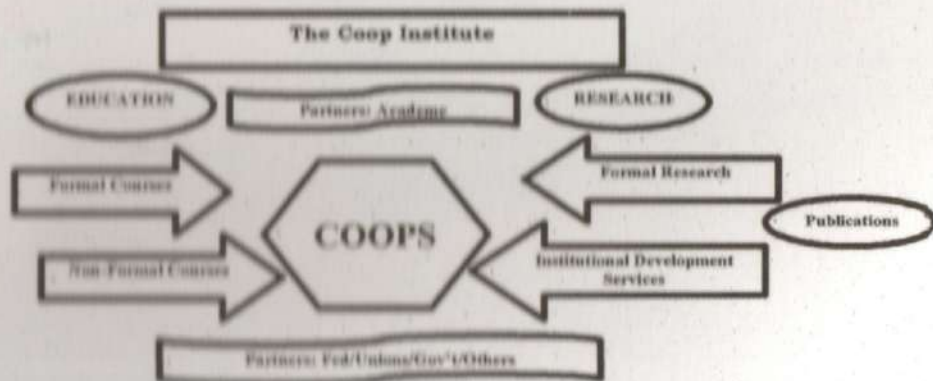
- A. Master in Business Administration - Cooperatives Management
- B. Post Baccalaureate Diploma in Cooperatives Management

### (II) NON-DEGREE PROGRAM:

- A. Distance Education Course (KoopAralan)

### (III) INSTITUTIONAL DEVELOPMENT SERVICES (IDS)

- A. IDS Workshop (Preliminary to Strategic Planning)
- B. Organizational Profiling
- C. Member Satisfaction Survey
- D. Staff Climate Survey
- E. Flow Analysis and Flowcharting



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## I – POSITION DESCRIPTION

JOB TITLE : BOOKKEEPER  
DEPARTMENT : ACCOUNTING  
REPORTS TO : MANAGER

### A. Qualifications of A Bookkeeper/Accountant

1. Must have bachelor's / college degree in accountancy
2. Must be honest & hardworking
3. Must be computer literate Excel/Word/Spreadsheet/computer system
4. Preferably experienced in bookkeeping
5. Abilities:

- **MATHEMATICAL ABILITY:** Ability to perform complex math skills, including adding, subtracting, multiplying and dividing numbers; ability to perform the four basic arithmetic operations with money.
- **ANALYTICAL ABILITY:** Ability to analyze accounting transactions and ability to read and analyze financial statements.



### B. Equipment Used

1. Computer
2. Adding machine
3. Calculator





## C. Trainings Required:

### *General Trainings:*

1. Basic Coop Orientation (History of Coop/Philosophy, Values and Principles, Organizational Structure/Coop Success Stories)
2. Emergency Preparedness & Robbery Drill
3. Five S
4. Filing System



### *Bookkeeping Related Training:*

1. Coop Accounting and Bookkeeping
2. Standard Chart of Accounts
3. COOP PESOS

## D. Policy Orientation

1. Codified Approving & Signing Authorities
2. Policy on Disposal of Asset
3. Accounting Policy & Procedure
4. Internal Control Policy & Procedure
5. Operations Policy & Procedure
6. Accounting Manual (Write Off/APLL/  
Unearned Income/Retirement Benefit Fund Payable/  
Depreciation & Amortization/Project Subsidy/Donations  
& Grants/Useful Life)



IT IS RECOMMENDED THAT YOU READ THE TELLER'S HANDBOOK FOR REFERENCE ON HANDLING OFFICIAL RECEIPT , OTHER CASH ITEMS



## II – JOB DESCRIPTION

### A. PRIMARY RESPONSIBILITIES:

Responsible and accountable for maintaining accurate and reliable books of accounts and timely preparation of financial statements. Provide intensive monitoring of the cooperative's financial operations.



### B. ESSENTIAL FUNCTIONS

1. Assists in the development and installation of accounting systems, procedures and controls to ensure financial transparency, accountability and performance measurement;
2. Be responsible for preparing journal entries and posting to the general ledger;
3. Be responsible for periodic reconciliation of general and subsidiary ledgers and bank statements;
4. Ascertains the correctness of the daily cash position;
5. Ensures proper recording of check and returned check transactions
6. Submits reports to the General Manager and the Treasurer as may be required;
7. Performs such other tasks as may be required by manager

