

Bookkeeper and Accounting Clerk

Nature of Work

Every construction firm needs systematic and up-to-date records of accounts and business transactions. Bookkeepers and accounting clerks maintain these records in journals and ledgers or in the memory of a computer. They also prepare periodic financial statements showing all money received and paid out. The duties of bookkeepers vary with the size of the firm. However, virtually all of these workers use calculating machines and many work with computers. In many small companies a general bookkeeper handles all the bookkeeping. He or she analyzes and records all financial transactions such as purchase orders and cash receipts. General bookkeepers also prepare and mail customer's bills and answer telephone requests for information about orders and bills. In large organizations, several bookkeepers and accounting clerks work under the direction of a head bookkeeper or accountant. Some bookkeepers prepare statements of a company's income from sales or its daily operating expenses. Others record business transactions, including payroll deductions and bills paid and due, and compute interest, rental, and freight charges.

Education and Training

High school graduates who have taken business arithmetic, bookkeeping, and principles of accounting meet the minimum requirements for most bookkeeping jobs. Increasingly, employers prefer applicants who have completed accounting programs at the community college level or those who have attended business school. The ability to use bookkeeping machines, computers, and typewriters is an asset.

Advancement Potential

Some bookkeepers and accounting clerks are promoted to supervisory positions after additional training and experience. Others who enroll in college accounting programs may advance to jobs as accountants.