| **Employee title** | **What they should be able to do** | **What you shouldn't expect them to do** | **Qualifications** | **Key characteristics to look for** | **Salary level (CEO=10, lowest paid=1** |
| --- | --- | --- | --- | --- | --- |
| **Cashier** | + Keep control over business cash and bank accounts+ Make payments using cash, cheques and bank transfers+ Accept cash and cheque receipts+ Deposit receipts into bank and withdraw cash as needed+ Keep records of all cash and cheque payments and receipts+ Carry out monthly reconciliations between cash book and actual cash held+ Monthly bank reconciliations | - Produce financial reports- Provide financial analysis of results- Give financial advice- Negotiate with suppliers & customers | + Local recruitment+ Secondary school certificate? Further education qualifications in quantitative subject | + Honest+ Loyal+ Well organized+ Detail orientated | 3 |
| **Bookkeeper** | + Maintain multiple books of account simultaneously+ Maintain multiple files of invoices and receipts+ Keep all books and records accurately and neatly+ Keep all filing up to date and well organized+ Produce basic financial reports each month+ Line manage a cashier | - Manage cash- Provide financial analysis of results- Give high level financial advice? Negotiate with suppliers and customers | + Local recruitment+ Further education certificate in accounting or bookkeeping+ Higher education (diploma) in accounting | + Attention to detail+ Well organized+ Logical thinker+ Methodical | 4 or 5 |
| **Credit Controller** | + Chase down credit customers for payment+ Handle queries from suppliers re payments+ Reconcile supplier and customer accounts monthly+ Keep track of any disputes with customers or suppliers | - Manage cash- Produce general financial reports- Give high level financial advice | + Local recruitment+ Further education certificate in accounting or bookkeeping+ Higher education (diploma) in accounting? Specific training in credit control | + Thick skinned+ Tenacious+ Trustworthy+ Goal orientated | 4 or 5 |
| **Accountant** | + Manage the whole finance function+ Supervise cash management and bookkeeping+ Produce high level financial reports including cash flow projections+ Provide financial analysis of results and recommend action+ Ensure all accounting complies with local company and tax laws and regulations+ Sign cheques+ Develop and follow a procedures manual+ Provide training to staff with financial responsibility | - Manage cash- Negotiate with suppliers and customers- Represent the business to investors or lenders | + Local/Regional recruitment+ Accounting degree+ National/professional certification (CPA, CA, etc)+ International Management Accounting qualification (ACCA, ACMA)? MBA | + Professional+ Organised+ Leader+ On the way up in career terms | 6 or 7 |
| **Internal auditor** | + Carry out periodic checks on different parts of the business to ensure that internal procedures are being followed+ Provide confidential reports to the Board and Chief Exec on compliance+ Provide recommendations to staff with financial responsibility on how to improve.+ Analyse senior management for weak controls  | - Manage staff- Negotiate with suppliers and customers- Report to anyone other than CEO or Board Chairman | + Local/regional recruitment+ Accounting degree+ National/professional certification (CPA, CA, etc)+ Internal audit qualification+ Courage to challenge the CEO and senior colleagues | + Professional+ Attention to detail+ Integrity+ Tact and diplomacy | 6 or 7 |
| **Finance Director** | + Manage the whole financial operations of the business+ Develop strategic financing and growth plans+ Give high quality strategic advice to CEO and Board on financial investments+ Negotiate with investors and lenders+ Manage relationship with external auditors+ Monitor all critical financial ratios and provide regular briefings to Executives+ Provides strong counterbalance to CEO's impulses | - Maintain accounting records (bookkeeping)- Make payments (although signing cheques is fine)- Have complete control over all finances without supervision by CEO/Owner- Manage the internal audit function | + Local/international recruitment+ Accounting degree+ National/professional certification (CPA, CA, etc)+ International Accounting qualification (US CPA, ACCA, etc)? International experience | + Professionalism+ Strategic thinker+ Confident around high level bankers/investors/political figures etc.+ Loyal+ Reliable number 2 in business | 8 or 9 |
| **Chief Financial Officer** | + Same as for Finance Director, but usually in larger businesses operating internationally, especially listed companies | - As above- Always agree with CEO or Board | + International recruitment+ Accounting degree+ National/professional certification (CPA, CA, etc)+ International Accounting qualification (US CPA, ACCA, etc)+ Many years’ of experience in the industry and with similar sized businesses | + Professionalism+ Strategic thinker+ Confident around high level bankers/investors/political figures etc.+ Loyal reliable number 2 in business+ Able to operate at the highest levels of international finance | 9 or 10 |