

ACCOUNTING ASSISTANT

DEFINITION

Performs routine clerical accounting and cash collection duties.

TYPICAL DUTIES

- Checks source documents for common errors in account classification, prices, totals, extensions, and balances.
- Codes accounting documents based on detailed procedures and account classifications.
- Posts transactions to accounting records.
- Logs and sequences source documents, enters accounting data in registers, sorts documents by codes, and matches documents to accounts to assure that entries are properly posted.
- Reviews files to assure complete and authentic documentation for transactions.
- Checks accounts for arithmetical accuracy.
- Compiles information from current accounts in the preparation of standard accounting statements and reports.
- Extracts data from accounts in preparing accounting summaries.
- Contacts District, bank, or business personnel to resolve problems relating to cash collections, balances, bank deposits and withdrawals.
- Answers inquiries from administrators, instructional staff, vendors, and students regarding encumbrances, expenditures, account balances, and accounting office procedures and policies.
- Reconciles discrepancies in accounts caused by coding, transpositions, or missing source documents.
- Collects money and issues receipts for goods and services, such as registration fees, material fees, and bus passes and reconciles cash collections with receipts.
- Counts, balances, records, and deposits large sums of cash.
- Totals currency, checks, and charge card vouchers; writes deposit slips; and packages deposits for bank transport.
- Prepares daily, weekly, and monthly summaries and reports reflecting cash receipts, deposits, credits, overages, and shortages.
- Prepares cash boxes and change funds for various operations or special events.
- Orders coin and currency from the bank for the campus change fund.
- Maintains an inventory of tickets sold for admission to various events.
- Utilizes computerized systems in the processing of accounting related data.
- Operates a variety of equipment including computers, coin counters, coin wrappers, calculators, copiers, and cash registers.
- May distribute checks for scholarships, grants, and loans to students.
- May assist customers at a counter.
- Performs related duties as assigned.

## DISTINGUISHING CHARACTERISTICS

An **Accounting Assistant** applies an entry-level knowledge of clerical accounting and standard cashiering methods; receives daily cash collections from various locations, reconciles cash with register receipts, prepares the daily bank deposit; and follows a fiscal unit's established practices and procedures in the clerical processing and recording of accounting transactions and information which includes coding, posting, checking, and matching documents.

An **Accounting Technician** applies a basic knowledge of double entry accrual clerical accounting methods, techniques, and procedures in the maintenance of specific accounts which includes verifying documents, adjusting accounts, closing accounts preparing data for accounting statements, and resolving discrepancies.

A **Senior Accounting Technician** applies a working knowledge of the District's accounting system while acting in a lead capacity with responsibility for overseeing the day-to-day operation of a small unit engaged in processing clerical accounting and other related documents.

## SUPERVISION

Immediate supervision is received from a classified supervisor. Work direction may be received from higher-level clerical accounting staff.

## CLASS QUALIFICATIONS

### Knowledge of:

- Basic practices and procedures used in processing and recording of accounting information and transactions
- Elementary accounting principles and practices
- Standard accounting codes, classification, and terminology
- Basic cash verification systems and procedures
- Cashiering practices and procedures
- Standard clerical banking procedures
- Customer service techniques for public contact in person and on the phone
- Capabilities of computer systems, software, and hardware used in the processing of accounting data
- Recordkeeping procedures

### Skill in:

- Use of computers, various cashiering equipment, and standard office equipment

### Ability to:

- Quickly recognize sources of errors in accounting records
- Make arithmetical computations rapidly and accurately
- Post accounting data rapidly, neatly, and accurately in standard and electronic files
- Critically review source data and detect and correct errors

Ability to: (Cont.)

- Count large amounts of cash quickly and accurately
- Prepare basic accounting summaries and reports
- Maintain accurate accounting files and records
- Prepare routine correspondence and reports
- Follow written and oral directions
- Work effectively and cooperatively with District staff, students, and the public
- Effectively utilize computer equipment in the performance of duties
- Learn to apply various accounting practices and procedures
- Learn District's accounting policies, procedures, and requirements
- Learn to determine necessary adjusting entries between accounts
- Learn specialized governmental accounting practices and procedures
- Learn to use accounting related equipment
- Learn specialized software applications

ENTRANCE QUALIFICATIONS

Education and Experience:

- A. Graduation from high school or its equivalent **AND** five semester units of college-level accounting classes.

**OR**

- B. Graduation from high school or its equivalent which included one year of high school-level bookkeeping classes **AND** six months of full-time paid clerical accounting experience.

Experience in the use of computer equipment is desirable.