

ACCOUNTING TECHNICIAN

DEFINITION

Classifies clerical accounting transactions; maintains, reconciles, and closes accounts; reviews and verifies accounting related documents and resolves discrepancies; and prepares data for financial statements.

TYPICAL DUTIES

Verifies the accuracy and completeness of accounting data and determines the accounts affected and entries to be made.

Summarizes transactions and prepares control and posting documents.

Reviews posting documents to verify account designations and entries and posts entries to accounts.

Totals account entries and summarizes balances of detail accounts.

Initiates documents to transfer balances from detail accounts to summary accounts.

Reconciles accounts by comparing account balances with related data to assure agreement; reviews records and source documents to identify sources of discrepancies; and determines corrective entries required to balance accounts.

Determines entries necessary to reflect information not yet recorded.

Closes and balances accounts.

Separates and groups accounts as they will appear on financial statements.

Abstracts data from accounting records for use in prescribed statements and reports.

Researches accounts, reports, statements and source documents for specified information.

Utilizes computerized systems in the processing of accounting related data.

Answers inquiries from administrators, instructional staff, vendors and students regarding encumbrances, expenditures, account balances, and accounting procedures and policies.

Identifies significant changes in account balances, determines sources of changes, and prepares comparative data.

Reviews accounts to verify their accuracy and adequacy of supporting documents.

Inputs invoices and reconciles invoices, purchase orders or contracts and receiving documents in order to process appropriate payments.

May provide work direction to clerical accounting and other clerical staff assigned to the unit.

May process revolving fund reimbursements or other employee claims for reimbursement.

Performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS

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.

DISTINGUISHING CHARACTERISTICS (Cont.)

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.

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.

SUPERVISION

Immediate supervision is received from a classified supervisor. May provide work direction to Accounting Assistants and other clerical staff assigned to the unit.

CLASS QUALIFICATIONS

Knowledge of:

- Practices and procedures used in processing and recording of accounting information and transactions
- Basic accounting principles and practices
- Standard accounting codes, classification, and terminology
- District's accounting policies, procedures, and requirements
- Methods used in maintaining accounts
- Cash verification systems and procedures
- Cashiering practices and procedures
- Office 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 and standard office equipment

Ability to:

- Apply various accounting practices and procedures
- Critically review source data and detect and correct errors in accounting records
- Determine necessary adjusting entries between accounts
- Make arithmetical computations rapidly and accurately
- Post accounting data rapidly, neatly, and accurately in standard and electronic files

Ability to: (Cont.)

- Maintain accurate accounting files and records
- Prepare routine correspondence and reports
- Follow written and oral directions
- Effectively utilize computer equipment and software in the performance of duties
- Work with frequent interruptions and under the pressure of recurring deadlines
- Work independently
- Work effectively and cooperatively with District staff, the public, and students
- Learn specialized governmental accounting practices and procedures
- Learn specialized software applications

ENTRANCE QUALIFICATIONS

Education and Experience:

Graduation from high school or its equivalent

AND

- A. Five semester units of college-level accounting classes **AND** one year of full-time paid clerical accounting experience which must have included some use of computer equipment.

OR

- B. Five semester units of college-level accounting classes **AND** one year of full-time experience as an Accounting Assistant with the Los Angeles Community College District.