



JULY 2009
FLSA: NON-EXEMPT

ACCOUNTING TECHNICIAN

DEFINITION

Under general supervision, performs a variety of routine to complex paraprofessional accounting duties in the preparation, maintenance, and processing of accounting records and transactions, including accounts payable, accounts receivable, position control, expenditure transfers, and the monitoring of line-item budgets, in addition to inputting tax deposits and assisting with quarterly tax returns for the District; and performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from assigned supervisory or management personnel. Exercises no supervision of staff. May exercise technical and functional direction over and provide training to less experienced staff.

CLASS CHARACTERISTICS

This is the journey-level class in the paraprofessional accounting series. Incumbents perform the full range of technical work in the preparation, maintenance, and processing of accounting records and transactions, including accounts payable, accounts receivable, financial aid, or other assigned accounting areas, in addition to balancing and maintaining manual and computerized accounting and financial records. Positions at this level are distinguished from the Account Clerk class by the performance of more complex paraprofessional accounting duties, working more independently and exercising a higher level of judgment and initiative. Positions at this level receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit. This class is distinguished from the Senior Accounting Technician in that the latter is responsible for more complex and higher-level technical accounting work, exercises a higher level of discretion and independent decision-making, and provides technical and functional direction to lower-level accounting support staff.

EXAMPLES OF ESSENTIAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

When performing all assignments:

- Performs complex paraprofessional accounting and financial office support work, including accounts payable, accounts receivable, financial aid, position control, expenditure transfers, tax deposits, and/or related accounting areas; prepares various reports; assists with special projects as assigned.
- Prepares, processes, audits, verifies, reviews, and reconciles a variety of financial documents and data related to the assigned function, such as reports, journals, budgets, and related fiscal or statistical data

and documentation; ensures completeness, accuracy, and compliance with established policies and procedures; assembles, matches, tabulates, sorts, posts, and enters data as required.

- Prepares, checks, and processes financial forms, including warrants, requisitions, purchase orders, vouchers, invoices, and other similar fiscal documents.
- Interprets and applies Federal, State and local laws and regulations concerning financial and accounting transactions and reports.
- Provides information to the public or District staff that requires the use of judgment and the interpretation of rules or procedures; interacts with the public or District staff to obtain data, interpret information, and answer questions; prepares correspondence independently to answer questions, request information, or provide explanations.
- Performs a variety of general office support work such as organizing and maintaining various files, typing correspondence, reports, forms, and specialized documents; proofreads and checks materials for accuracy, completeness and compliance with District and department policies and regulations.
- Prepares and maintains computerized financial spreadsheets on a personal computer for ledgers and statistical records; prepares reports from spreadsheets summarizing information and financial records.
- Balances financial information system controls; balances and posts payments and registers; balances various other statistical and financial transactions with source documents and controls; closes the cash register and prepares bank deposits.
- Generates and assists in the preparation of monthly, quarterly, and year-end financial, summary and technical reports.
- Provides technical and administrative support to the Director of Fiscal Services or Manager of Accounting as needed.
- May exercise technical or functional direction over assigned administrative support staff.
- Performs related duties as assigned.

When performing the accounts payable assignment:

- Processes payments in batches and logs batch reports as appropriate; processes warrant writing on a weekly basis; prepares documentation for payments; confers with vendors as necessary; enters and verifies data into the automated accounts payable system to produce payment; may prepare manual checks; prepares payments for mailing and files copies with backup.
- Audits, verifies, codes, and batches accounts payable transactions; matches purchase orders, packing slips, and invoices; researches discrepancies and unauthorized purchases; checks allocations against department budget appropriations; prepares payment requests; balances and maintains retention accounts; liquidates purchase orders; processes purchasing requisitions for the assigned department.
- Sets up new vendor accounts; obtains necessary information and paperwork from vendors; prepares vendor invoice tracking; inputs vendor invoices and prints checks; totals and balances accounts; closes accounts as required.
- Receives and balances cash receipts and general ledger debits; allocates revenue to proper cost accounts; posts revenue.
- Determines fund availability in various accounts and recommend adjustments as needed.
- Receives, counts, receipts, disburses, and maintains records related to the collection and disbursement of large amounts of cash;
- Reviews source documents for accuracy, receipt of necessary information, and compliance with rules, regulations, and procedures; determines proper handling for compliance.
- Receives vendor inquiries via telephone, fax, or mail; resolves any issues, problems, or requests using established procedures.
- Prepares bank deposits; maintains warrant control log for check stock.
- Maintains and updates IRS W-9 information of vendors for IRS 1099 year-end tax reporting and processing.

When performing the accounts receivable assignment:

- Reviews accounts receivable; analyzes reports for outstanding receivables; reconciles accounts receivable subsidiary ledger to the general ledger.
- Allocates revenues to proper cost accounts; posts revenues; prepares deposits and related reports; prepares delinquent item reports, initiates and monitors delinquent processing.

When performing other specialized technical accounting assignments:

- Performs various technical accounting activities related to the District's position control process; receives payroll authorization forms for new-hires; assigns position control numbers; ensures that new employees are charged to the appropriate accounts; corrects errors as appropriate.
- Uploads, reviews, verifies, and ensures the correctness of employee salary and benefits data through various financial and accounting computer applications.
- Enters tax deposits into accounting software for each payroll cycle; coordinates with accounts payable to effect payments to the IRS and other regulatory agencies; prepares quarterly tax reports for the agencies; reconciles tax documents and data at year-end.
- Prepares and inputs expenditure transfers correct erroneous salary related expenses and non-salary expenses charged to the incorrect accounts; prepares and inputs journals to charge various departments for the use of campus facilities.
- Assists various categorical programs with monitoring budgets and expenditures.

QUALIFICATIONS

Knowledge of:

- Terminology and practices of financial and accounting document processing and record-keeping.
- Business arithmetic and financial and statistical techniques.
- Record-keeping principles and procedures.
- Principles and practices of auditing accounting and finance documents.
- Basic principles and practices of fund accounting.
- Basic principles of budget public agency preparation, maintenance and control.
- Methods and techniques of recording, receiving, and disbursing large amounts of cash.
- Modern office practices, methods, and computer equipment and computer applications related to work, including word processing, database, and spreadsheet software.
- Applicable Federal, State, and local laws, regulatory codes, ordinances, and procedures relevant to assigned area of responsibility.
- Principles and practices of data collection and report preparation.
- Basic maintenance and operation of computer and multi-media equipment related to the area of assignment.
- English usage, spelling, vocabulary, grammar, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, students, and District staff, including individuals of various ages, various socio-economic and ethnic groups.

Ability to:

- Perform complex paraprofessional accounting and financial office support work accurately and in a timely manner.
- Respond to and effectively prioritize multiple phone calls and other requests for service.
- Interpret, apply, and explain policies and procedures.
- Compose correspondence and reports independently or from brief instructions.

- Receive, count, receipt, and maintain records related to large amounts of cash collected or disbursed.
- Perform responsible technical accounting or budget-related duties in an assigned functional area.
- Make accurate arithmetic, financial, and statistical computations.
- Enter and retrieve data from a computer with sufficient speed and accuracy to perform assigned work.
- Establish and maintain a variety of filing, record-keeping, and tracking systems.
- Understand and follow oral and written instructions.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
- Operate modern office equipment including computer equipment and specialized software applications programs.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy and legal guidelines in politically sensitive situations.
- Establish, maintain, and foster positive and harmonious working relationships with those contacted in the course of work.

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

Equivalent to the completion of the twelfth (12th) grade and three (3) years of responsible experience in technical/paraprofessional accounting work.

Licenses and Certifications:

None.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing in and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds.

ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.