

ACCOUNTING TECHNICIAN I

DESCRIPTION OF WORK

This is beginning level accounting technician work in a phase of a department's accounting program. Employees in this class maintain all the accounts and general fiscal records for a small special or general fund activity; detailed subsidiary ledgers for a major division of a large department; or performs a more limited variety of bookkeeping as a part of the total accounting process of a moderate size accounting unit. Work of technician is distinguished from work of an accounting clerk by duties which usually involve all or parts of a complete bookkeeping cycle such as billing, receipts, deposits, expenditures; reconciliation of bank statements; ledger posting, balancing, and control; and preparation of financial reports all of which require a knowledge and understanding of bookkeeping principles. Supervision is not a usual responsibility of this class, but employees may assign and check the work of lower level clerks, typists, accounting clerks or bookkeeping machine operators engaged in auditing, coding, and approving of purchase orders and invoices, typing vouchers, budget reports, and other fiscal documents; and routine posting to ledgers. Work is characterized by the predominance of common accounting ledgers, registers, reports and statements; by a limited number of account classifications; and by standardization of procedures and methods used. Work is performed under the general supervision of a higher level of accounting technician, accountant, or administrative employee and is subject to review for conformance with department and state policy.

EXAMPLES OF DUTIES PERFORMED

Maintains and is responsible for the accuracy of and completeness for a set of general and subsidiary ledgers and necessary control accounts such as bond ledgers, departmental ledgers, special fund accounts, collection ledgers, and related subsidiary journals, registers, and books.
Analyzes and verifies bookkeeping transactions and documents and posts to proper accounts or ledgers data concerning receipt and disbursement of funds.
Applies established bookkeeping procedures and methods in verifying entries and transactions and in making adjusting entries in journals and ledgers.
Prepares trial balances and lists of financial statements and reports from records maintained.
Reconciles accounts and prepares financial statements and reports from records maintained.
Uses calculator, adding, or posting machines, and other office equipment in maintaining records.
Performs related duties as required.

RECRUITMENT STANDARDS

Knowledge, Skills, and Abilities

Working knowledge of the application of established bookkeeping and accounting principles and techniques to standard accounting transactions.

Working knowledge of established governmental and departmental bookkeeping practices and procedures.

Working knowledge of office methods and procedures.

Ability to use posting, calculating, or adding machine in recording financial data or making in recording financial data or making computations.

Ability to understand and apply laws, regulations, and policies to the maintenance of financial records.

Ability to verify accounting documents and forms for accuracy and completeness.

Ability to prepare standard financial statements and reports from the books and records.

Ability to assign and review the work of subordinate clerical personnel.

NC 00126
OSP 5/74

Minimum Education and Experience

Graduation from a high school including or supplemented by basic courses in bookkeeping or accounting and two years experience in bookkeeping or accounting clerical work in an accounting office; or an equivalent combination of education and experience. (Completion of a one-year business course in a business school including or supplemented by courses in bookkeeping or accounting may be substituted for the required experience.)

Special Note- This is a generalized representation of positions in this class and is not intended to identify essential functions per ADA. Examples of work are primarily essential functions of the majority of positions in this class but may not be applicable to all positions.