

## ACCOUNTING TECHNICIAN III

### DESCRIPTION OF WORK

This is advanced or specialized accounting technician work in performing a variety of accounting clerical functions in departmental accounting program.

Employees in this class may report to an administration official and serve as budget officers responsible for supervising or independently performing a variety of accounting and budget activities of a moderate size department or unit. In larger organizations having more diverse operations and programs such as foundations, investment of revenues, manufacturing, retail, and auxiliary enterprises, and related self-supporting operations, employees may report to an accountant and be responsible for complex and specialized bookkeeping activities such as the amortization of bonds; the maintenance of a variety of bookkeeping records for cash, accrual, or cost accounting system; or for large and perpetual inventory systems. Work may include the supervision of lower level employees. As a budget officer for a moderate size department or unit, the level of work is more advanced and specialized than that of the Accounting Technician II due to the size, complexity, and nature of the department's budget which usually involves a variety but limited amount of purchases and disbursements, several sources and receipts, some capital investments, and occasional change in the size of the budget as a result of new programs and additional funds. Work requires considerable knowledge of the state and the department's accounting budgeting methods, rules, and regulations and requires the use of considerable judgement in maintaining the specialized bookkeeping records. Work is performed under the general supervision of an administrative official or an accountant and is reviewed for conformance with state and departmental policy. The accounts and records maintained by the Accounting Technician III are subject to periodic audit and reviewed by the State Auditor's Office and by the Budget Division.

### EXAMPLES OF DUTIES PERFORMED

Maintains complex general accounting books for a moderate size department or unit requiring the segregation of monies and expenditures into a number of accounts involving a combination of state and federal funds; reviews project expenditures to determine that expenditures are properly charged; and prepares necessary accounting and budget reports.

Maintains accounts involving varied and complex entries such as appropriations and allotment ledgers, budgetary control ledgers, inventory control records, requiring the application of specialized bookkeeping procedures.

Prepares specialized financial reports requiring the review of financial records to select pertinent information and submits these reports without review to administrative officials.

Gathers, selects, and compiles accounting clerical and statistical data in terms that are meaningful to management through accounts that reflect both costs on individual funds and develops cost comparisons.

Maintains and supervises the perpetual inventory system of books for a large agency requiring the pricing of goods purchased, manufactures, or re-sold; billing; keeping of inventory control accounts; and preparation of numerous financial and statistical reports.

### RECRUITMENT STANDARDS

#### Knowledge, Skills, and Abilities

Considerable knowledge of bookkeeping principles and practices.

Considerable knowledge of established governmental and departmental budgeting and bookkeeping practices and procedures.

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Ability to understand, interpret and apply laws and regulations to the maintenance of financial records.  
Ability to prepare fiscal reports and analyses of financial statements.  
Ability to supervise and instruct subordinate personnel in record keeping and other clerical work.

Minimum Education and Experience

Graduation from high school including or supplemented by basic courses in bookkeeping or accounting and four years experience in bookkeeping or accounting clerical work in an accounting office; or an equivalent combination of education and experience. (Graduation from a four year college or university with a major in business administration may be substituted for the required experience; or a two year degree in business administration or accounting from a community college or business college may be substituted for three of the four years experience; or completion of a one year course including or supplemented by courses in bookkeeping or accounting may be substituted for two years of 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.