

GENERAL DESCRIPTION

The ACCOUNTING TECHNICIAN 1 calculates, records and maintains routine accounting information.

DISTINGUISHING FEATURES

This is the first of a three level technical support series. Work requires a knowledge of accounting procedures, and is typically document oriented; tasks are clear-cut and directly related. Work that processes single-transaction documents, rather than moving multiple transactions through a series of steps to maintain accounting records, distinguish this class from the next higher level.

Work requiring an understanding and application of accounting practices distinguish this class from general clerical classes (positions that use business arithmetic to do their work).

Also see the Allocation Guide for a discussion of the distinctions between Accounting Technician, **Accountant and Payroll Technician positions** and ~~Accountant positions~~, and characteristics that affect complexity.

CHARACTERISTIC DUTIES

The duties listed below are not inclusive but characteristic of the type and level of work associated with this class. Individual positions may perform all or some combination of the duties listed below as well as other related duties.

1. Financial Transactions

Compiles and sorts documents such as invoices or checks substantiating business transactions. Checks fiscal source documents to determine completeness, accuracy, and proper authorizations. Maintains essential records and files.

Receives funds, records amounts received and prepares records of transactions, records data and balances accounts; prepares bank deposits.

2. Accounting Records

Sorts documents by classification code for recording. Records individual expenditure and encumbrance items. Enters or records accounting transactions (e.g., disbursement vouchers, interfund or interagency transfers, and customer statements) into accounting system. Verifies, allocates and records details of business transactions to subsidiary accounts in journals or computer files.

Communicates with agency staff and vendors to gather information about billings, accounts, etc. to identify if there is an error or problem.

3. Reporting

Following instructions or standard formats, compiles and collects data from standard sources for inclusion in budget requests, financial reports or special requests for information. Tabulates data for presentation in miscellaneous budget reports.

~~Gathers, reviews and enters payroll data such as hours worked, cost center, overtime, etc. from timesheet or other record. Communicates with employees to get missing or to clarify information.~~

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RELATIONSHIP WITH OTHERS

The Accounting Technician 1 has regular telephone or in person contact with employees of other units, other agencies or vendors to exchange factual information. The Accounting Technician 1 has occasional telephone contact with individuals external to the agency to clarify information or explain a procedure.

SUPERVISION RECEIVED

The Accounting Technician 1 works under close supervision. New or unusual tasks are assigned by a supervisor or higher level accounting employee with specific verbal or written instructions and checked upon completion for accuracy. Established procedures govern routine assignments which may be spot checked upon completion and are subject to review by others during subsequent accounting processes.

The State's accounting manual, payroll manual, agency accounting practices and procedures , and accounting system operation also guide the work.

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KNOWLEDGE AND SKILLS (KS)

Basic knowledge of bookkeeping principles, methods, and procedures.
Basic knowledge of office procedures, equipment, and machines.

Skill calculating percentages, ratios, discounts, etc.
Skill recording, processing, or compiling accounting or monetary information.
Skill using a calculator or a 10-key adding machine.
Skill following verbal or written instructions.
Skill using established procedures and guidelines to complete work assignments.
Skill communicating, either verbally or in writing, to gather or exchange information.
Skill operating a computer terminal or microcomputer to enter, update, or retrieve information.

NOTE: The KNOWLEDGE and SKILLS are required for initial consideration. Some duties done by positions in this class may require different KS's. There is no attempt to describe every KS required for **all** positions in this class. Any additional KS requirements will be on the recruiting announcement.

Adopted 1/98

Revised **7/09 Deletion of payroll related duties. Payroll Technician Class #0214 added.**

STATE OF OREGON
Dept. of Administrative Services
Human Resource Services Division

MINIMUM QUALIFICATIONS

- one academic year of high school bookkeeping or accounting courses; **OR**
- one year of experience processing, recording, or compiling accounting or bookkeeping information;
OR
- at least 6 quarter (4 semester) credit hours in accounting.

Training or experience must include operating a ten-key calculator by touch and using a computer to enter, update, or retrieve information.

Credits must be from an accredited college, university, or vocational-technical school. To receive credit for required courses, submit a photocopy of transcripts.

SKILL CODES

ACR Posting and balancing accounts receivable.
APY Posting and balancing accounts payable.
BKP Solving bookkeeping problems.
CAL Operating a ten-key calculator by touch.
CFI Compiling financial information and preparing routine reports.
DBS Using a spreadsheet or database in performing accounting duties.
ERR Tracking errors through accounting records.
GAP Applying governmental accounting practices and principles.
MPR Updating master payroll records (e.g., gross pay adjustments, exemptions, insurance coverage, or voluntary deductions)-

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PAY ~~Gathering, reviewing, and entering payroll data.~~
PRB Posting, reconciling, and balancing accounts.
SFM Knowledge of the Statewide Financial Management System (SFMS).

Typing/Keyboarding Speed:

____ 1-39 wpm - LTP
____ 40-54 wpm - QTP
____ 55 + wpm - PTP
____ No typing - NTP

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GENERAL DESCRIPTION

The ACCOUNTING TECHNICIAN 2 maintains accounting records including coding transactions, checking them for propriety, balancing, and resolving discrepancies in computer edits.

DISTINGUISHING FEATURES

This is the second level of a three level technical support series. Work that is process oriented (moving transactions through a series of steps to maintain accounting records) where the employee codes transactions, resolves discrepancies and balances accounts distinguish this class from the lower level. Working with related and less complex processes under established methods distinguish this class from the next higher.

Also see the Allocation Guide for a discussion of the distinctions between Accounting Technician, **Accountant and Payroll Technician** and ~~Accountant positions~~, and characteristics that affect complexity.

CHARACTERISTIC DUTIES

The duties listed below are not inclusive but characteristic of the type and level of work associated with this class. Individual positions may perform all or some combination of the duties listed below as well as other related duties.

1. Financial Transactions

Reviews and checks financial documents and reports such as invoices, vouchers, receipts, and requisitions for mathematical accuracy, completeness, consistency and propriety. Codes or verifies accuracy of accounting codes assigned to individual transaction documents according to accounts listing. Computes, prepares and processes billings, warrants or disbursements to account for money owed by or due to an agency.

2. Accounting Records

Maintains accounting records to document funds received or paid in accounts or subsidiary books. Summarizes details in separate ledgers or computer files and records summary data in the general ledger. Resolves differences and balances accounts to general ledger. Prepares recurring balance sheets and reports. Prepares journals and subsidiary books; does routine closings. Maintains encumbrance accounting controls to preclude over-expenditure of funds.

Resolves discrepancies in computer edits and account balances. Reviews source documents and compares summary amounts to details to find and correct errors, calculates and makes adjustments.

Gives information and solves problems about payables, receivables, collections and other information needed by an agency or vendor. Handles complex and unusual determinations and computations using established rules, regulations and policies.

3. Reporting

Helps budget and accounting officers by accumulating and consolidating data for various fiscal and budget reports and projections. Compiles tables of revenues and expenses to show current budget status. Balances budget summary accounts with actuals to identify discrepancies.

4. Internal Activities

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Processes standard travel reimbursements. Communicates with claimant to get missing information and clarify rules or requirements.

~~Records changes affecting net wages (e.g., gross pay adjustments, exemptions, insurance coverage or voluntary deductions) to update master payroll records in less complex payroll operations (i.e., little shift work; one or two collective bargaining agreements; single payroll systems; large, limited field structures with remote entry, etc.) Assures compliance with governing regulations (e.g., collective bargaining agreements, Fair Labor Standard Act, COBRA, PERS, Wage and Hour, etc.). Explains application of governing regulations to employees and managers. Responds to employee questions about payroll and insurance processes. Explains insurance options to new hires and changes to employees during open enrollment.~~

RELATIONSHIPS WITH OTHERS

The Accounting Technician 2 has regular telephone or in person contact with employees of other units, other agencies or vendors to exchange factual information. The Accounting Technician 2 has regular telephone contact with individuals external to the agency to clarify information, resolve discrepancies or explain agency accounting or payroll procedures.

SUPERVISION RECEIVED

The Accounting Technician 2 works under general supervision. New or unusual assignments are given orally or in writing and results reviewed for accuracy and to assure use of proper methods. Procedures and accepted practices govern most recurrent activities. The employee seeks guidance from the supervisor or higher level accounting employee to solve unusual situations.

The State's accounting manual, ~~payroll manual,~~ agency accounting practices and procedures, accounting system operation and ~~collective bargaining agreements and personnel rules~~ also guide the work.

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KNOWLEDGE AND SKILLS (KS)

General knowledge of bookkeeping principles, methods, and procedures.
Basic knowledge of accounting practices and procedures.
Basic knowledge of computer operations

Skill using accounting-office procedures, equipment, and machines.
Skill verifying, allocating, and recording business transactions to subsidiary accounts.
Skill following verbal or written instructions.
Skill applying policies, procedures, and guidelines to various accounting problems.
Skill communicating, either verbally or in writing, to gather or exchange information or clarify and answer questions.
Skill operating a computer terminal or microcomputer to enter, update, or retrieve business transaction information.
Skill compiling and collecting information from standard sources for inclusion in established report forms.
Skill concurrently performing multiple tasks.
Skill operating a calculator or ten-key adding machine.

NOTE: The KNOWLEDGE and SKILLS are required for initial consideration. Some duties done by positions in this class may require different KS's. There is no attempt to describe every KS required for **all** positions in this class. Any additional KS requirements will be on the recruiting announcement.

Adopted 1/98

Revised **7/09 Deletion of payroll related duties. Payroll Technician Class #0214 added.**

STATE OF OREGON
Dept. of Administrative Services
Human Resource Services Division

MINIMUM QUALIFICATIONS

- two years of technical support accounting experience. One year of the experience must include the calculation, recording, and maintenance of routine accounting information; **OR**
- at least 36 quarter (24 semester) credit hours from an accredited college, university, or vocational-technical school that includes 9 quarter (6 semester) hours in accounting.

Training or experience must include operating a ten-key calculator by touch and using a computer to enter, update, or retrieve information.

To receive credit for required courses, submit a photocopy of transcripts.

SKILL CODES

ACR Posting and balancing accounts receivable.
APY Posting and balancing accounts payable.
BKP Solving bookkeeping problems.
CAL Operating a ten-key calculator by touch.
CFI Compiling financial information and preparing routine reports.
DBS Using a spreadsheet or database in performing accounting duties.

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- ERR Tracking errors through accounting records.
- GAP Applying governmental accounting practices and principles.
- MPR ~~Updating master payroll records (e.g., gross pay adjustments, exemptions, insurance coverage, or voluntary deductions).~~
- PAY ~~Gathering, reviewing, and entering payroll data.~~
- PRB Posting, reconciling, and balancing accounts.
- SFM Knowledge of the Statewide Financial Management System (SFMS).

Typing/Keyboarding Speed:

- _____ 1-39 wpm - LTP
- _____ 40-54 wpm - QTP
- _____ 55 + wpm - PTP
- _____ No typing - NTP

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GENERAL DESCRIPTION

The ACCOUNTING TECHNICIAN 3 maintains specialized accounting record systems including resolving errors, balancing accounts and records, and preparing reports. Helps lower level accounting staff solve technical problems.

DISTINGUISHING FEATURES

This is the third of a three level technical support series. The work requires the application of advanced accounting methods and the knowledge of a range of accounting principles. Specialized, more complex process work (unrelated tasks, more intricate steps) such as monitoring fiscal activity and designing reports distinguish this class from the next lower class.

Work that requires the application of bookkeeping methods to maintain records, rather than work that requires the application of a theoretical knowledge of accounting relationships to develop or revise accounting systems or to examine, analyze and interpret accounting data and reports distinguishes this series from the Accountant series.

Also see the Allocation Guide for a discussion of the distinctions between Accounting Technician, **Accountant and Payroll Technician** and Accountant positions, and characteristics that affect complexity.

CHARACTERISTIC DUTIES

The duties listed below are not inclusive but characteristic of the type and level of work associated with this class. Individual positions may perform all or some combination of the duties listed below as well as other related duties.

1. Financial Transactions

Monitors and gives information about a variety of fiscal areas such as federal and state grants, budgets, ~~monthly benefit accounts~~, contracts, etc. Diagrams the flow of a transaction through an accounting process using debits and credits to decide if the more complex accounting entries are correct. Reviews errors and edits to isolate problem and decide how to resolve it.

Communicates and coordinates accounting policies, practices and procedures with department, state and federal officials, vendors or the public.

2. Accounting Records

Reviews and processes accounts receivable, payable, travel expenses that are contested or complicated (e.g., long term out of state travel), financial contracts, pre- and post-audit billings and payments; reviews documentation to determine dollars owed to vendors or that the state is eligible to receive. Processes transactions including adjustments and biennial closing entries.

Sets up, monitors, makes adjustments and annual or biennial closing entries for the books, ledgers, and daily journals in a complete set of records to show financial activity for a project or program.

Examines for accuracy, propriety and reasonableness and balances monthly revenues and expenditures, subsidiary and control accounts, collections, inventory and other financial information having interrelated accounts.

3. Reporting

Prepares financial and statistical reports such as statements of cash receipts and disbursements, accounts payable and receivable, supporting schedules, profit and loss, and other detail and summary reports pertinent to operation of the financial entity. Prepares special statements, reports, schedules deciding suitable format for presentation.

4. Internal Activities

Helps staff solve technical problems; assigns and reviews lower level accounting work assignments for accuracy and completeness.

Applies thorough understanding of the operation of accounting systems and structures to troubleshoot existing or test new or modified accounting systems and report functionality.

~~Records changes affecting net wages (e.g., gross pay adjustments, exemptions, insurance coverage or voluntary deductions) to update master payroll records in complex payroll operations (i.e., multiple shifts, multiple collective bargaining agreements, multiple payroll systems, large, decentralized field structures with remote entry, etc.) Assures compliance with governing regulations (e.g., collective bargaining agreements, Fair Labor Standard Act (FLSA), COBRA, PERS, Wage and Hour, Family Medical Leave Act (FMLA), etc.).~~

~~Explains application of governing regulations to employees and managers. Responds to employee questions about payroll and insurance processes. Explains insurance options to new hires and changes to employees during open enrollment. Counsels employees about insurance options. May train management staff in areas such as FLSA or FMLA compliance.~~

RELATIONSHIP WITH OTHERS

The Accounting Technician 3 has regular telephone or in person contact with employees of other units, other agencies or vendors to exchange factual information and explain system operation. The Accounting Technician 3 has regular telephone contact with individuals external to the agency to clarify information, resolve discrepancies or explain agency accounting policies or procedures.

SUPERVISION RECEIVED

The Accounting Technician 3 works under general supervision. New or unusual assignments are given orally or in writing and results reviewed for reasonableness and to assure use of proper methods. Procedures and accepted practices govern recurrent activities. The employee applies accounting standards and methods to resolve unusual situations, and uses judgment in interpreting and adapting guidelines to specific cases or problems. The employee must recognize potentially precedent setting situations, and appropriately seek guidance from the supervisor or higher level professional accountant.

The State's accounting manual, ~~payroll manual~~, agency accounting practices and procedures, accounting system operation ~~and collective bargaining agreements and personnel rules~~ also guide the work.

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KNOWLEDGE AND SKILLS (KS)

Extensive knowledge of bookkeeping principles, practices, and procedures.
Basic knowledge of governmental accounting policies, procedures, and operations.
Basic knowledge of computer operations.

Skill applying accounting methods and procedures.
Skill compiling and consolidating accounting information for various fiscal or budget reports.
Skill applying rules, policies, and procedures to work assignments.
Skill operating a calculator or ten-key adding machine.
Skill operating a computer terminal or microcomputer to enter, update, and retrieve fiscal information.
Skill instructing others in office or bookkeeping procedures or methods.
Skill tracking errors and resolving discrepancies in accounting records.
Skill giving information about and solving bookkeeping or accounting problems.
Skill responding to questions about accounting or fiscal issues.
Skill working in a group to resolve a problem or complete a project.

NOTE: The KNOWLEDGE and SKILLS are required for initial consideration. Some duties done by positions in this class may require different KS's. There is no attempt to describe every KS required for **all** positions in this class. Any additional KS requirements will be on the recruiting announcement.

Adopted 1/98

Revised **7/09 Deletion of payroll related duties. Payroll Technician Class #0214 added.**

STATE OF OREGON
Dept. of Administrative Services
Human Resource Services Division

MINIMUM QUALIFICATIONS

- three years of technical support accounting experience. Two years of the experience must include a) coding transactions and checking them for propriety, b) balancing, and c) resolving discrepancies in computer edits; **OR**
- at least 90 quarter (60 semester) credit hours from an accredited college, university, or vocational-technical school that includes 12 quarter (9 semester) hours in accounting.

Training or experience must include operating a ten-key calculator by touch and using a computer to enter, update, or retrieve information.

To receive credit for required courses, submit a photocopy of transcripts.

SKILL CODES

ACR Posting and balancing accounts receivable.
APY Posting and balancing accounts payable.
BKP Solving bookkeeping problems.
CAL Operating a ten-key calculator by touch.
CFI Compiling financial information and preparing routine reports.
DBS Using a spreadsheet or database in performing accounting duties.

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ERR Tracking errors through accounting records.
~~GAP Applying governmental accounting practices and principles.~~
~~MPR Updating master payroll records (e.g., gross pay adjustments, exemptions, insurance coverage, or voluntary deductions).~~
~~PAY Gathering, reviewing, and entering payroll data.~~
PRB Posting, reconciling, and balancing accounts.
SFM Knowledge of the Statewide Financial Management System (SFMS).

Typing/Keyboarding Speed:

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