

## ACCOUNTING TECHNICIAN II

### DEFINITION

Performs complex clerical accounting duties involving posting, verifying, checking, and calculating data; prepares statements and periodic reports; reviews accounting documents; and prepares disbursement vouchers.

### TYPICAL DUTIES

Performs a variety of clerical accounting operations as follows:

- Calculating, posting, and balancing subsidiary ledgers, such as accounts receivable, accounts payable, job cost records, or specialized appropriation accounts.
- Examining appropriation transfer, encumbrance, and expenditure documents for compatibility with fund and appropriation restrictions and for availability of funds.
- Following established policies and procedures in applying expenditure controls over appropriations.
- Examining or reviewing such documents as payrolls, invoices, requisitions, purchase orders, pickup orders, duplicate bank deposit slips, bank statements, or contracts; and making appropriate corrections when necessary.
- Determining that payments and accounting transactions are in accord with contracts, purchase orders, established policies and procedures, governmental laws and regulations, or other authorizations.
- Contacting appropriate District personnel and/or vendors to resolve discrepancies.
- Preparing periodic accounting statements, reports, distributions, and trial balances.
- Reconciling bank accounts and vendor statements.
- Coding invoices, requisitions, vouchers, receipts, or computer input documents with accounting classifications, and reconciling input with output.
- Preparing adjustment, journal, disbursement, and accounts payable vouchers.
- Classifying expenditures or receipts as to accounts.

May receive cash and prepare cash receipts.

May prepare bank deposits.

May provide work direction to other accounting clerical or general clerical personnel.

May substitute for higher-level personnel in their absences.

Performs related duties as assigned.

### DISTINGUISHING CHARACTERISTICS AMONG RELATED CLASSES

An Accounting Technician II performs a variety of complex clerical accounting duties including posting verifying, checking, or calculating data; prepares statements, reports, and trial balances; checks accounting documents; classifies expenditures or receipts as to accounts; and prepares disbursement vouchers:

A Supervising Accounting Technician supervises and participates in the work of staff performing clerical accounting duties and is responsible for an accounting activity.

An Accounting Technician I performs routine clerical duties requiring accuracy in bookkeeping operations, maintaining ledgers, maintaining and verifying records, preparing trial balances to a predetermined total, and compiling and tabulating reports.

## SUPERVISION

General supervision is received from higher-level personnel. Work direction may be provided to lower-level clerical personnel.

## CLASS QUALIFICATIONS

### Knowledge of:

- Accounting principles and procedures
- Office practices and methods related to bookkeeping and accounting
- Office machine operations, including the operation of personal computers, calculators, microfiche viewers, and printers
- Microsoft Office
- Web browsing techniques

### Ability to:

- Make arithmetical computations rapidly and accurately
- Post figures rapidly, neatly, and accurately
- Communicate effectively, both orally and in writing

## ENTRANCE QUALIFICATIONS

### Education:

Graduation from high school or evidence of equivalent educational proficiency, preferably supplemented by courses in bookkeeping and accounting.

### Experience:

One year of office bookkeeping or accounting experience. An associate's degree or the equivalent in business education from a recognized college or school of business may be substituted for the required experience, provided that such advanced education includes six semester units or 9 quarter units in bookkeeping or accounting courses.

The class description is not a complete statement of essential functions, responsibilities, or requirements. Requirements are representative of the minimum level of knowledge, skill, or abilities. Management retains the discretion to add or change typical duties of a position at any time.

Revised  
11-25-13  
PXP