

**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 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**

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.

**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.

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Revised

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