

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 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.

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.

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Revised

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