



## **STATE OF COLORADO**

### **CLASS SERIES DESCRIPTION**

**July 1, 2001**

### **ACCOUNTING TECHNICIAN**

B1C1TX TO B1C4XX

#### **DESCRIPTION OF OCCUPATIONAL WORK**

This class series uses four levels in the Financial Services Occupational Group and describes work in support of the accounting operations of a state agency. Technical accounting is defined as any accounting process, which typically utilizes any three of the first four function areas – i.e. recording, classifying, verifying, and reporting. Technical accounting work may entail work where the position predominantly applies most of the accounting transaction area functions quite thoroughly; however, work generally does not involve applying the theory or practice of how the whole accounting system works. In other words, an action or decision that a technical position makes in an area of specialty, he/she will be aware of the impact of such on the specialty area but is not expected to know the impact on the total accounting system or the financial status of the organization.

The technical accounting position's duties will typically be heavily oriented and involved in the transaction processes while the professional accountant will be more involved in the structure and controls of the system to properly reflect the financial condition of a unit's business operations. The concepts and definition for professional level accounting is found in the class description for Accountants.

Positions in the class series provide technical support work to agency accountants and program managers by processing financial transactions and maintain accurate and complete records of transactions. Accounting technicians complete and code receipts, vouchers, and journal entries; pay vouchers; process accounts payable and accounts receivable; post transactions to assigned journals and ledgers or enter to automated systems; review source documents for proper authorization, accuracy, and compliance with accounting rules; verify and correct discrepancies and errors; monitor sufficiency of funds in accounts; adjust and balance accounts, and compile data and produce financial statements; and, act as a technical resource to non-accounting agency

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTING TECHNICIAN**

**July 1, 2001**

staff. Positions may recommend changes in various accounting reports, formats, and operating procedures to supervisors.

Similar to technical accounting, technical payroll duties typically are heavily oriented and involved in transaction processes within the four functions as listed in the definitions section of this class description. Duties included as technical are checking/auditing time and attendance records; calculating or computing wages, overtime, and premium pays; entering or posting changes in pay and deductions; explaining changes or adjustments to employees and supervisors; validating agency payroll production runs; preparing summary reports; documenting agency internal payroll procedures/steps; and verifying agency accounts and balances.

**INDEX:** Accounting Technician I begins on this page, Accounting Technician II begins on page 3, Accounting Technician III begins on page 5, and Accounting Technician IV begins on page 7.

### **ACCOUNTING TECHNICIAN I**

B1C1TX

#### **CONCEPT OF CLASS**

This class describes the first-level accounting technician. Work is performed within established and known accounting systems, processes, and operations. Duties include, but are not limited to, computing charges, deductions, discounts, interest, and payments; paying vouchers; processing accounts payable and accounts receivable; processing accounting forms and routing for approval; checking for proper documentation, accuracy of figures and codes, compliance with rules and regulations, and necessary signatures; batching data for input or inputting data into the automated accounting systems; verifying data entered and making correcting entries; collecting and depositing payments and balancing receipts and deposits; maintaining logs and files; and, distributing warrants, statements, reports, etc.

#### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the defined level, as described here. Within limits prescribed by the accounting operation, choices involve selecting alternatives that affect the manner and speed with which tasks are carried out. For example, within the limits of systems and their operations, processes and procedures, positions determine the speed, methods, and timing to efficiently complete assignments. Also, as an example, the selection of proper documents and codes depends on the type of transactions. These choices do not affect the standards or results of the operation itself because there is typically only one correct way to carry out the operation. As an example, if the calculations are incorrect, or the wrong code or form is used, it will result in a delay or error in the accurate and timely processing of data. These alternatives include independent choice of such things as priority and personal preference for organizing and processing the work, proper tools or equipment, speed, and appropriate steps in the operation to apply. For example, positions prioritize work to meet schedules and deadlines,

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTING TECHNICIAN**

**July 1, 2001**

assure that correct codes and documents are used, and determine which rules and regulations apply in given circumstances. By nature, the data needed to make decisions can be numerous but are clear and understandable so logic is needed to apply the prescribed alternative. For example, in balancing an account, positions need to review numerous entries. Positions can be taught what to do to carry out assignments and any deviation in the manner in which the work is performed does not change the end result of the operation. As an example, positions make exceptions to receivable procedures but the alternatives are established and the selection of an option does not change the operation itself.

**Complexity** -- The nature of, and need for, analysis and judgment is prescribed, as described here. Positions apply established, standard accounting guidelines that cover work situations and alternatives. For example, some of the guidelines available include forms, deadlines and schedules, processing procedures, formulas for calculation, coding schemes, fee structures, computer systems and screens, verbal and written instructions, manuals, and rules and regulations and agency policy. Action taken is based on learned, specific guidelines that permit little deviation or change as the task is repeated. As an example, the proper action is dictated by the task itself, such as reporting schedules, the selection and use of proper forms and formats for collecting data or generating reports, or the requirements of accounting system procedures. Positions in this class solve problems, apply guidelines, and use processes that are stated and defined. Any alternatives to choose from are clearly right or wrong at each step. For example, the proper form and sequence of processing steps depend on the system and type of transaction, exceptions granted are within clear and established alternatives. While positions in this class perform work that involves multiple steps in a process, each step must be performed correctly or the process and its result will be inaccurate or may fail.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of exchanging or collecting information with contacts. This involves giving learned information that is readily understandable by the recipient or collecting factual information in order to solve problems, errors, or complaints. For example, positions explain charges, calculations, or deductions; explain procedures; or answer questions about information contained in standard accounting reports.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

## CLASS SERIES DESCRIPTION (Cont'd.)

### ACCOUNTING TECHNICIAN

July 1, 2001

## ACCOUNTING TECHNICIAN II

B1C2XX

### CONCEPT OF CLASS

This class describes the second-level accounting technician. While the types of duties are similar to those performed by the Accounting Technician I, the job complexity is different. The systems, operations, and processes are still established and defined but allow more flexibility and latitude in adapting practical approaches and routines for various situations. Not all circumstances are covered by established guidelines so positions must improvise solutions and alternatives. For example, positions design processing procedures used by others. This class also includes the work leader that involves the performance of such duties as assigning work and scheduling, as described in the Line/Staff Authority factor. The Accounting Technician II differs from the Accounting Technician I on the Complexity and the Purpose of Contact factors, and may differ on the Line/Staff Authority factor.

### FACTORS

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the defined level, as described here. Within limits prescribed by the accounting operation, choices involve selecting alternatives that affect the manner and speed with which tasks are carried out. For example, within the limits of systems and their operation, processes and procedures, positions determine the speed, methods, and timing to efficiently complete assignments. Also, as an example, the selection of proper documents and codes depend on the type of transactions. These choices do not affect the standards or results of the operation itself because there is typically only one correct way to carry out the operation. As an example, if the calculations are incorrect, or the wrong code or form is used, it will result in a delay or error in the accurate and timely processing of data. These alternatives include independent choice of such things as priority and personal preference for organizing and processing the work, proper tools or equipment, speed, and appropriate steps in the operation to apply. For example, positions prioritize work to meet schedules and deadlines, assure that correct codes and documents are used, and determine which rules and regulations apply in given circumstances. By nature, the data needed to make decisions can be numerous but are clear and understandable so logic is needed to apply the prescribed alternative. For example, in balancing an account, positions need to review numerous entries. Positions can be taught what to do to carry out assignments and any deviation in the manner in which the work is performed does not change the end result of the operation. As an example, positions make exceptions to receivable procedures but the alternatives are established and the selection of an option does not change the operation itself.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study information on the nature of problems in relation to needs and pre-established guidelines to determine what it means and how it fits together in order to get practical solutions in the form of resolutions to problems or discrepancies, updated forms and reports. Guidelines in

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTING TECHNICIAN**

**July 1, 2001**

the form of accounting systems, processes, forms, deadlines and schedules, commands and manuals for software packages, fee structures, formulas for calculations, coding schemes, regulations and rules, and verbal and written instructions still exist for most situations. In this class, the guidelines allow more latitude because they conflict or are unclear or nonspecific. For example, positions balance differing guidelines and procedures in selecting accounting operations and procedures to employ in any given circumstance. Judgment is needed in locating and selecting the most appropriate of these guidelines that may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. As an example, positions select payment plans, within set guidelines, for non-contested billings and debts.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of both of the following:

Discovering information or problems by interviewing or investigating where the issues or results of the contact are not known ahead of time. As an example, positions discover errors in data submitted, correct data and reports, and inform staff as to the correct data to submit and the proper forms to use.

Advising on the direction taken to resolve complaints or problems and influencing actions and behaviors. Positions advise individuals on how to resolve delinquent payments or disputed billings and discuss ways to avoid such problems in the future.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor or work leader. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team.

### **OR**

The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTING TECHNICIAN**

**July 1, 2001**

## **ACCOUNTING TECHNICIAN III**

B1C3XX

### **CONCEPT OF CLASS**

This class describes the third-level accounting technician. The type of duties are similar to those performed by the Accounting Technician II though the decision making level allows for flexibility in deciding how operations will be completed. The Accounting Technician III differs from the Accounting Technician II on the Decision Making factor.

### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. For example, positions at this level revise procedures, design forms and screens, write manuals, and design paperwork processing steps. The operations designed by positions at this level are typically used by others in the work unit. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. As an example, positions apply established accounting processes and guidelines when setting up billing procedures. Positions also may develop parallel internal reporting and tracking systems. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. For example, in deferring fees, positions apply accounting processes, rules, and requirements.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study information on the nature of problems in relation to needs and pre-established guidelines to determine what it means and how it fits together in order to get practical solutions in the form of resolutions to problems or discrepancies, updated forms and reports. Guidelines in the form of accounting systems, processes, forms, deadlines and schedules, commands and manuals for software packages, fee structures, formulas for calculations, coding schemes, regulations and rules, and verbal and written instructions still exist for most situations. In this class, the guidelines allow more latitude because they conflict or are unclear or nonspecific. For example, positions balance differing guidelines and procedures in selecting accounting operations and procedures to employ in any given circumstance. Judgment is needed in locating and selecting the most appropriate of these guidelines that may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. As an example, positions select payment plans, within set guidelines, for non-contested billings and debts.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of both of the following:

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTING TECHNICIAN**

**July 1, 2001**

Discovering information or problems by interviewing or investigating where the issues or results of the contact are not known ahead of time. As an example, positions discover errors in data submitted, correct data and reports, and inform staff as to the correct data to submit and the proper forms to use.

Advising on the direction taken to resolve complaints or problems and influencing actions and behaviors. Positions advise individuals on how to resolve delinquent payments or disputed billings and discuss ways to avoid such problems in the future.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor or work leader. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

**OR**

The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

### **ACCOUNTING TECHNICIAN IV**

**B1C4XX**

#### **CONCEPT OF CLASS**

This class describes positions with supervisory duties and responsibilities. The Accounting Technician IV differs from the Accounting Technician III on the Line/Staff Authority factor only.

#### **FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. For example, positions at this level revise procedures, design forms and screens, write manuals, and design paperwork processing steps. The operations designed by positions at this level are

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTING TECHNICIAN**

**July 1, 2001**

typically used by others in the work unit. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. As an example, positions apply established accounting processes and guidelines when establishing billing procedures. Positions also may develop parallel internal reporting and tracking systems. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. For example, in deferring fees, positions apply accounting processes, rules and requirements.

**Complexity** --The nature of, and need for, analysis and judgment is patterned, as described here. Positions study information on the nature of problems in relation to needs and pre-established guidelines to determine what it means and how it fits together in order to get practical solutions in the form of resolutions to problems or discrepancies, updated forms and reports. Guidelines in the form of accounting systems, processes, forms, deadlines and schedules, commands and manuals for software packages, fee structures, formulas for calculations, coding schemes, regulations and rules, and verbal and written instructions still exist for most situations. In this class, the guidelines allow more latitude because they conflict or are unclear or nonspecific. For example, positions balance differing guidelines in writing technical accounting procedures. Judgment is needed in locating and selecting the most appropriate of these guidelines that may change for varying circumstances as the task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. As an example, positions develop individual collection plans based on the debtor's ability to pay, and prior to referral to a collections unit.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of both of the following:

Discovering information or problems by interviewing or investigating where the issues or results of the contact are not known ahead of time. As an example, positions discover errors in data submitted, correct data and reports, and inform staff as to the correct data to submit and the proper forms to use.

Advising on the direction taken to resolve complaints or problems and influencing actions and behaviors. Positions advise individuals on how to resolve delinquent payments or disputed billings and discuss ways to avoid such problems in the future.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a unit supervisor. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

## **CLASS SERIES DESCRIPTION (Cont'd.)**

### **ACCOUNTING TECHNICIAN**

**July 1, 2001**

#### **DEFINITIONS**

Accounting System - A central accounting system which monitors all accounting transactions that clear a centralized control point where totals for all accounting sub-systems are accumulated and recorded, and from where all accounting sub-systems are generated. The Colorado Financial Reporting System (COFRS) is an example.

Accounting Sub-system - A system which further breaks down a central accounting system to process transactions for whole accounting areas within the overall centralized accounting report system. Modules of the COFRS system are examples. Stand-alone agency sub-systems are also an example.

Technical Accounting functions:

Recording – Making a record of the actual financial transaction, either in manual or electronic entry form. One of many typical examples: prepares inter-departmental or inter-agency journal entries.

Classifying – Ascertain that the proper codes are attached to transactions to facilitate the proper entry and action into the financial accounting system. One of many typical examples: determines proper agency account, fund, object, and/or program codes to effect transfers, corrections, or adjustments to ledgers or accounts.

Verifying – Ascertain that certain items agree with pre-determined accounting system structures, administrative rules, regulations, or procedures. One typical example: reconciling discrepancies in ledgers for proper balance or reconciling bank statements to control accounts.

Reporting – The actual preparation of fiscal or budget reports through the process of accumulation of fiscal or budget source code data into a format appropriate to reflect an accurate statement of financial condition of an entity. One of many typical examples: explaining the meaning and impact of special reports generated or making presentations on or explaining special financial reports.

#### **ENTRANCE REQUIREMENTS**

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

**CLASS SERIES DESCRIPTION (Cont'd.)**

**ACCOUNTING TECHNICIAN**

**July 1, 2001**

**CLASS SERIES HISTORY**

Revised 7/1/01 (DLF). Changed pay relationship of Accounting Technician IV (B1C4) as part of the FS consolidation study. Proposed published 4/17/00 and final 7/1/01.

Revised 7/1/00 (DLF). Added payroll and technical definitions to description. Published as proposed 4/17/00.

Effective 9/1/93 (KAS). Job Evaluation System Revision project. Published as proposed 6/1/93.

Revised 6/1/85. Changed some examples of work.

Revised 7/1/84. Changed the relationship summary.

Revised 7/1/82. Changed class code, title, relationship, KSAs, and minimum qualifications for A1079X Accounting Technician I-B, A1080X Accounting Technician II, A1081X Accounting Technician III, and A1082X Accounting Technician IV.

Created 7/1/82. A1078X Accounting Technician I-A.

Created 1/1/75. A1079X Accounting Technician I-B through A1082X Accounting Technician IV.

**SUMMARY OF FACTOR RATINGS**

<b>Class Level</b>	<b>Decision Making</b>	<b>Complexity</b>	<b>Purpose of Contact</b>	<b>Line/Staff Authority</b>
Accounting Technician I	Defined	Prescribed	Exchange	Indiv. Contributor
Accounting Technician II	Defined	Patterned	Detect & Advise	Indiv. Contributor or Work Leader
Accounting Technician III	Operational	Patterned	Detect & Advise	Indiv. Contributor or Work Leader
Accounting Technician IV	Operational	Patterned	Detect & Advise	Unit Supervisor

ISSUING AUTHORITY: Colorado Department of Personnel/General Support Services