



THE CITY OF LOS ANGELES

CIVIL SERVICE COMMISSION

CLASS SPECIFICATION**10-05-90****ACCOUNTING CLERK, 1223**

Summary of Duties: Performs difficult and responsible clerical accounting work in the review, preparation, processing, and maintenance of accounting records and reports, or payroll and timekeeping documents; may perform cashiering activities; or may act as a lead in the performance of such work; and does related work.

Distinguishing Features: The work of incumbents may require difficult calculations and is not usually subject to detailed review, however, results are appraised for general accuracy. Errors in calculations and application of clerical accounting procedures could result inconvenience to individuals dealing with the department, and in loss of City funds.

Account Clerk differs from the classes of Senior Clerk and Senior Clerk Typists in that the latter does not require specialized clerical accounting knowledge. Some positions in the senior clerical classes may work with material similar to that processed by Accounting Clerk, but they do not require clerical accounting knowledge or detailed calculations for processing of such material.

Accounting Clerk differs from Accounting Records Supervisor in that the former may only act as a lead over other clerical employees, but does not perform the full range of supervisory tasks such as selecting, evaluating and disciplining subordinates.

Examples of Duties: An Accounting Clerk:

- ?? Prepares accounting, payroll or timekeeping records by gathering information from a variety of sources;
- ?? Verifies and reconciles account and fund balances;
- ?? Maintains existing accounting control procedures;
- ?? Processes accounting documents and reports relating to purchasing, accounts receivable, accounts payable, revenues, payroll, cost, fund, appropriations, tax, permit, insurance, and deposit accounting records;
- ?? Compiles, computes, calculates, summarizes, interprets, classifies and records accounting data and information according to pre-existing policies;
- ?? Reviews accounting documents for form and content;
- ?? Identifies and/or corrects errors and clarifies discrepancies;
- ?? Prepares and codes a variety of accounting records, reports and documents including invoices, or monthly statements;
- ?? May type routine accounting records and reports;
- ?? May train other employees in the unit;
- ?? May operate calculator or personal computers, or mainframe connected terminals;
- ?? May maintain petty cash funds;

- ?? May perform cashiering activities and verify accuracy of money collected;
- ?? May review and interpret accounting documents for compliance with proper legal authorities (e.g. contracts);
- ?? May perform data entry and retrieval for accounting system applications;
- ?? Maintains inventory of supplies and equipment;
- ?? Answer and resolve telephone inquiries;
- ?? Sets up and maintains accounting and related files;
- ?? May act as lead over other clerical accounting personnel.

May occasionally be assigned to other duties for training purposes or to meet technological changes or emergencies.

Qualifications: An Accounting Clerk must have the following knowledge and abilities:

A Knowledge of:

- ?? Clerical accounting methods, procedures and practices;
- ?? Standard office practices including filing, indexing and cross-referencing methods;
- ?? Basic accounting terminology such as debit and credit;
- ?? The content and purpose of basic documents such as invoices and payroll forms.

The Ability to:

- ?? Make arithmetical computations with accuracy;
- ?? Use office machines including computer terminals, personal computers, calculators; cashiering machines and typewriters;
- ?? Learn provisions governing the expenditure of City funds and to apply them with a high degree of accuracy;
- ?? Learn to use the City's financial systems to input and retrieve data;
- ?? Read and understand accounting documents, reports, and memos;
- ?? Write legibly using correct English grammar;
- ?? Communicate on a one-to-one basis in person or by telephone in clearly understandable English;
- ?? Deal tactfully and effectively with the general public, vendors, supervisors and other employees.

Persons with medical limitations may, with reasonable accommodation, be capable of performing the duties in this class. Such determination must be made on an individual basis in light of the person's limitations, the requirements of the position, and the appointing authority's ability to effect a reasonable accommodation to the person's limitation(s).

Minimum Requirements:

Two years of office experience at the level of Clerk, including one year performing clerical accounting, timekeeping, cashiering, or payroll work. Successful completion of a college level course in bookkeeping or accounting from a recognized college or university may be substituted for six months of the required experience.

Physical Requirements:

Strength to perform average lifting of less than 15 pounds and occasionally over 25 pounds; arm, hand, and finger dexterity with at least one hand involved in activities such as writing, reaching, and handling; and good eyesight, hearing and speaking ability.

As provided in Civil Service Commission Rule 2.5 and Section 4.55 of the Administrative Code, this specification is descriptive, explanatory and not restrictive. It is not intended to declare what all the duties, responsibilities and required qualifications of any position shall be.