

## **PALOMAR COMMUNITY COLLEGE DISTRICT**

### **ACCOUNTING ASSISTANT**

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job.*

#### **DEFINITION**

To perform a variety of clerical accounting duties in support of an assigned area or operation including either accounts receivable, accounts payable or posting to the general ledger; to maintain accurate financial records; and to perform a variety of clerical accounting functions relative to assigned area of responsibility.

#### **DISTINGUISHING CHARACTERISTICS**

This is the full journey level class within the Accounting Assistant series. Employees within this class perform clerical accounting duties that support a portion of the entire District-wide accounting operation (i.e. accounts payable, accounts receivable or general ledger posting for an assigned area or operation within the District.) This class is distinguished from the Senior Accounting Assistant in that the latter performs clerical accounting functions in support of District-wide fiscal operations including receiving and posting monies from education centers, loan and debt payments and registration payments.

#### **SUPERVISION RECEIVED AND EXERCISED**

Receives general supervision from assigned supervisory or management staff.

May exercise functional and technical supervision of assigned staff.

**ESSENTIAL AND MARGINAL FUNCTION STATEMENTS** *Essential and other important responsibilities and duties may include, but are not limited to, the following:*

#### **Essential Functions:**

1. Perform a variety of clerical accounting duties in support of an assigned area including either accounts receivable, accounts payable or posting to the general ledger.
2. Perform accounts payable functions; analyze documents for payment; calculate discounts and determine future payment dates; prepare, audit and code invoices for data entry.
3. Analyze and reconcile vendor statements and balance vendor accounts; request refund checks for credit balances on account; set up new vendor accounts.
4. Maintain and update a variety of financial and statistical records, worksheets and documents; record information on spreadsheets and calculate totals.

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**Accounting Assistant (Continued)**

5. Perform accounts receivable functions; receive and record NSF checks; notify customer of returned check; send collection letters and past due notices as appropriate; receive and record payments; balance and reconcile monthly accounts receivable reports.
6. Process requisitions, vendor or service contracts, reimbursements, blanket purchase agreements and purchase orders; calculate tax and enter information into computer.
7. Verify, audit and post purchase orders, expenditures, encumbrances and/or budget or expenditure transfers; ensure accurate processing and timely payment of purchase orders, contracts, maintenance agreements and blanket purchase agreements.
8. Verify, audit and post merchandise return figures; maintain, balance and reconcile open credit balance accounts; deposit and post refund checks.
9. Coordinate the return of various orders with vendors and appropriate department; expedite deliveries and changes to orders.
10. Contact vendors to obtain quotes for needed supplies, materials, maintenance, repairs or service.
11. Prepare daily cash reports and deposits; record daily deposits on cash receipts journal; balance and total cash receipts journal; reconcile and replenish petty cash.
12. Prepare and post general ledger journal entries; post cash receipts journal figures to general ledger; reconcile accounts receivable, accounts payable and asset and liability accounts to the general ledger; compute monthly depreciation figures; review general ledger for accurate posting.

**Marginal Functions:**

1. Perform routine clerical duties in support of assigned function as required.
2. Perform related duties and responsibilities as required.

**QUALIFICATIONS**

**Knowledge of:**

Routine principles of clerical accounting including accounts payable and receivable.

Methods and techniques of general ledger posting and reconciliation.

Modern office procedures, methods and computer equipment.

Principles and procedures of financial record keeping.

Basic mathematical principles.

Pertinent Federal, State and local codes, laws and regulations.

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**Ability to:**

Perform a variety of clerical accounting duties in support of assigned area.

Prepare and post general ledger journal entries.

Make mathematical calculations quickly and accurately.

Maintain a variety of financial records and files.

Prepare accurate and complete financial statements.

Communicate clearly and concisely, both orally and in writing.

Establish and maintain effective working relationships with those contacted in the course of work.

Maintain physical condition appropriate to the performance of assigned duties and responsibilities.

**Experience and Training Guidelines**

*Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:*

**Experience:**

One year of responsible clerical accounting experience.

**Training:**

Equivalent to completion of the twelfth grade supplemented by college level course work in accounting or a related field.

**WORKING CONDITIONS**

**Environmental Conditions:**

Office environment; extensive contact with faculty; exposure to computer screens.

**Physical Conditions:**

Essential and marginal functions may require maintaining physical condition necessary for walking, standing or sitting for prolonged periods of time; extensive use of computer keyboard.