

Iowa Department of Administrative Services – Human Resources Enterprise
Classification Series Guidelines

Accounting Clerk Series

Classes in the Series

<u>Class Code</u>	<u>Class Title</u>
00305	Accounting Clerk 1
00306/90306	Accounting Clerk 2
00307/90307	Accounting Clerk 3

Series Concept

This series includes positions the duties of which are to oversee or perform clerical work required in the maintenance of accounts and accounting records. This work includes such clerical functions as the examination, validation and verification of accounting documents; the coding of accounting forms, documents and transactions; the preparation of posting media; the posting of transactions to accounting records; the verification and examination of accounting records; the correction of errors in postings, entries, computations, and balances; the reconciliation of accounts, records, and documents; and the compilation of summaries, statements and reports. Positions in this series require a knowledge of accounting clerical methods, forms and techniques; office practices and procedures relating to the processing and recording of transactions and accounting information; and standard accounting codes, classifications and terminology pertinent to the clerical maintenance operations.

Exclusions

Positions requiring: knowledge and application of accounting principles and theory in the design, development, installation, operation, or inspection of accounting systems; the prescription of accounting requirements; the audit or similar examination of accounts and records of transactions; or the examination, analysis and interpretation of accounting data and reports. (See Accountant Series.)

Positions which require substantial subject matter knowledge such as knowledge of specific agency problems, or knowledge of laws and regulations pertaining to special funds, in addition to a thorough understanding of an established accounting system, are normally classifiable in the Accounting Technician series.

Class Distinctions

Accounting Clerk 1

Generally perform functions involving transactions that: involve relatively few items in substantially the same form; require essentially the same kind of review; and require substantially the same types of supporting documents. Most transactions involve single accounts or a single class of accounts that can be readily classified from a number of subclassifications. Accounts are limited in variety and require substantially the same examination procedure.

Accounting Clerk 2

Generally perform functions involving transactions that cover a variety of items in substantially different forms, require examination of essentially dissimilar accounting details and supporting documents. They review a variety of documents involving errors that frequently require verifying entries of estimates,

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partial payments, refunds, discounts and cancellations, etc. Errors will normally require corrections of more than one account.

Accounting Clerk 3

Leads others and participates in the maintenance of financial records and accounts in an established system. Assignments involve relatively independent responsibility within the framework of existing policies and procedures. Work entails the knowledge and understanding of basic account maintenance principles and practices.

Effective date: 12/14 KF