

# **CAREER GUIDE FOR BOOKKEEPING, ACCOUNTING, AND AUDITING CLERKS**

SOC Code: 43.3031

Pay Bands: 2, 3 ([Salary Structure](#))

**Standard Occupational Description:** Compute, classify, and record numerical data to keep financial records complete. Perform any combination of routine calculating, posting, and verifying duties to obtain primary financial data for use in maintaining accounting records. May also check the accuracy of figures, calculations, and postings pertaining to business transactions recorded by other workers.

**Bookkeeping, Accounting, And Auditing Clerk positions in the Commonwealth are assigned to the following Roles in the [Administrative and Office Support Career Group](#):**

[Administrative and Office Specialist II](#)  
[Administrative and Office Specialist III](#)

While Bookkeeping, Accounting, and Auditing Clerks within the Commonwealth are all located within the Administrative and Office Support Career Group, individuals may want to pursue other opportunities within the Commonwealth depending upon individual training, education, knowledge, skills, abilities, and interests.

Other Career Groups that may be of interest are:

[Financial Services](#)  
[Audit and Management Services](#)  
[Human Resources Services](#)  
[Land Acquisition and Property Management](#)  
[Procurement](#)

## **SKILLS, KNOWLEDGE, ABILITIES AND TASKS**

(Technical and Functional Expertise)

### **Skills**

**Note:** *The technical and functional skills listed below are based on general occupational qualifications for Bookkeeping, Accounting, and Auditing Clerks commonly recognized by most employers. Typically, you will not be required to have all of the skills listed to be a successful performer. Recruitment and selection standards for an individual state job must be based on the specific knowledge, skills, and abilities for that job as indicated in the job announcement and job description in the Employee Work Profile.*

1. Using mathematics to solve problems.
2. Understanding written sentences and paragraphs in work related documents.
3. Communicating effectively in writing as appropriate for the needs of the audience.
4. Monitoring/Assessing performance of yourself, other individuals, or organizations to make improvements or take corrective action.
5. Determining how money will be spent to get the work done, and accounting for these expenditures.

## **Knowledge**

**Note:** *The technical and functional knowledge statements listed below are based on general occupational qualifications for Bookkeeping, Accounting, and Auditing Clerks commonly recognized by most employers. Typically, you will not be required to have all of the knowledge listed to be a successful performer. Recruitment and selection standards for an individual state job must be based on the specific knowledge, skills, and abilities for that job as indicated in the job announcement and job description in the Employee Work Profile.*

The **Knowledge** of:

1. Economic and accounting principles and practices, the financial markets, banking and the analysis and reporting of financial data.
2. Administrative and clerical procedures and systems such as word processing, managing files and records, stenography and transcription, designing forms, and other office procedures and terminology.
3. Arithmetic, algebra, geometry, calculus, statistics, and their applications.
4. The structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar.
5. The principles and processes for providing customer and personal services. This includes customer needs assessment, meeting quality standards for services, and evaluation of customer satisfaction.
6. Laws, legal codes, court procedures, precedents, government regulations, executive orders, agency rules, and the democratic political process.

## **Abilities**

**Note:** *The technical and functional abilities listed below are based on general occupational qualifications for Bookkeeping, Accounting, and Auditing Clerks commonly recognized by most employers. Typically, you will not be required to have all of the abilities listed to be a successful performer. Recruitment and selection standards for an individual state job must be based on the specific knowledge, skills, and abilities for that job as indicated in the job announcement and job description in the Employee Work Profile.*

The **Ability** to:

1. Add, subtract, multiply, or divide quickly and correctly.
2. Choose the right mathematical methods or formulas to solve a problem.
3. See details at close range (within a few feet of the observer).
4. Read and understand information and ideas presented in writing.
5. Arrange things or actions in a certain order or pattern according to a specific rule or set of rules (e.g., patterns of numbers, letters, words, pictures, mathematical operations).
6. Quickly and accurately compare similarities and differences among sets of letters, numbers, objects, pictures, or patterns. The things to be compared may be presented at the same time or one after the other. This ability also includes comparing a presented object with a remembered object.
7. Communicate information and ideas in writing so others will understand.
8. Generate or use different sets of rules for combining or grouping things in different ways.
9. Make, simple, repeated movements of the fingers, hands, and wrists.
10. Communicate information and ideas in speaking so others will understand.
11. Listen to and understand information and ideas presented through spoken words and sentences.
12. Tell when something is wrong or is likely to go wrong. It does not involve solving the problem, only recognizing there is a problem.
13. Apply general rules to specific problems to produce answers that make sense.
14. Concentrate on a task over a period of time without being distracted.
15. Speak clearly so others can understand you.

16. Make precisely coordinated movements of the fingers of one or both hands to grasp, manipulate, or assemble very small objects.
17. Remember information such as words, numbers, pictures, and procedures.
18. Identify and understand the speech of another person.
19. Combine pieces of information to form general rules or conclusions (includes finding a relationship among seemingly unrelated events).

### **Tasks**

**Note:** *The following is a list of sample tasks typically performed by Bookkeeping, Accounting, and Auditing Clerks. Employees in this occupation will not necessarily perform all of the tasks listed.*

1. Calculate and prepare checks for utilities, taxes, and other payments.
2. Calculate, prepare, and issue bills, invoices, account statements, and other financial statements according to established procedures.
3. Check figures, postings, and documents for correct entry, mathematical accuracy, and proper codes.
4. Classify, record, and summarize numerical and financial data in order to compile and keep financial records, using journals and ledgers or computers.
5. Compare computer printouts to manually maintained journals in order to determine if they match.
6. Compile statistical, financial, accounting or auditing reports and tables pertaining to such matters as cash receipts, expenditures, accounts payable and receivable, and profits and losses.
7. Complete and submit tax forms and returns, workers' compensation forms, pension contribution forms, and other government documents.
8. Compute deductions for income and social security taxes.
9. Debit, credit, and total accounts on computer spreadsheets and databases, using specialized accounting software.
10. Monitor status of loans and accounts to ensure that payments are up to date.
11. Operate computers programmed with accounting software to record, store, and analyze information.
12. Perform financial calculations such as amounts due, interest charges, balances, discounts, equity, and principal.
13. Prepare bank deposits by compiling data from cashiers, verifying and balancing receipts, and sending cash, checks, or other forms of payment to banks.
14. Prepare purchase orders and expense reports.
15. Prepare trial balances of books.
16. Receive, record, and bank cash, checks, and vouchers.
17. Reconcile or note and report discrepancies found in records.
18. Reconcile records of bank transactions.
19. Transfer details from separate journals to general ledgers and/or data processing sheets.
20. Access computerized financial information to answer general questions as well as those related to specific accounts.

### **INTERESTED?**

Like people, occupations have traits or characteristics. These characteristics give important clues about the nature of the work and work environment, and give you an opportunity to match your own personal interests to a specific occupation. When you choose a job in an occupation that matches your own interests you have taken an important step in planning a successful and rewarding career.

Bookkeeping, Accounting, and Auditing Clerk work is primarily a “**Conventional Occupation**” since it may frequently involve following set procedures and routines. These occupations can include working with data and details more than with ideas. Usually there is a clear line of authority to follow.

## **LICENSURE, REGISTRATION, OR CERTIFICATION REQUIREMENTS**

Generally this is not required for Bookkeeping, Accounting, and Auditing Clerk positions in state government. However, to improve career advancement opportunities in the field of accounting or financial management, you should consider the advantages of certification and include this step in your self-development plan.

Licensing and certification information can be found on the State Board of Accountancy’s web site at <http://www.boa.state.va.us/>

You may also want to consider clerical, secretarial or administrative assistant jobs. To improve career opportunities, consider the Certified Professional Secretary (CPS) designation or the Certified Administrative Professional (CAP) designation. The International Association of Administrative Professionals administers these certifications. For more information on the CPS and CAP examinations, go to <http://www.iaap-q.org/CPS/Recertification.pdf>

Generally these are not required for clerical, financial and administrative support positions in state government. However, to improve career advancement opportunities, you should consider the advantages of demonstrating your expertise and include this step in your personal career development plan.

There are professional development and certificate programs, associate degree and undergraduate degree focused on business, which are academic ways to demonstrate capability in the field. They are not required for employment in Virginia, but are one way to showcase your abilities to a prospective hiring official. Individuals interested in future career advancement should strongly consider undergraduate education. Experience in the field with excellent references another way to demonstrate your abilities when seeking a secretarial or administrative support position.

## **EDUCATIONAL, TRAINING, AND LEARNING OPPORTUNITIES**

Jobs in administrative and/or financial support occupations may require some previous work-related skill and knowledge; prior experience may be helpful in these occupations, but usually is not needed. Employees in these occupations need anywhere from a few months to one year of working with experienced employees. These occupations often involve using your knowledge and skills to help others. Some of these occupations may involve coordinating or training others. These occupations usually require a high school diploma and may require some vocational training or job-related course work. In some cases, an associate's or bachelor's degree could be needed.

As office automation continues to evolve, retraining and continuing education will remain an integral part of clerical and administrative support jobs. Changes in the office environment have increased the demand for employees who are adaptable and versatile. This may require

attending classes to learn how to operate new office technologies, such as information storage systems, scanners, the Internet, or new updated software packages, or utilize online education.

Administrative and financial support clerks may acquire skills in various ways. Training ranges from high school vocational education programs that teach office skills and keyboarding to 1- and 2-year programs in office administration offered by business schools, vocational-technical institutes, and community colleges. Many temporary placement agencies also provide formal training in computer, fiscal and office skills. Many skills are often acquired, however, through on-the-job instruction by other employees or by equipment and software vendors. Specialized training programs are available for students planning to become medical or legal secretaries, fiscal assistants or administrative technology specialists. Bachelor's degrees and professional certifications are becoming increasingly important as business continues to become more global.

For more information on the academic (2 year) and workforce development educational courses available at **Virginia Community Colleges**, visit the Virginia Community College System website at <http://www.so.cc.va.us>.

For more information on **colleges and universities** in Virginia go to [www.explorevirginiacolleges.com](http://www.explorevirginiacolleges.com)

Local communities often offer computer and office management courses. Check your local and regional counties, libraries, and vocational schools. There are also private companies that offer computer and office training. Be sure to thoroughly check the credentials of any private company before enrolling in a course.

The Commonwealth of Virginia sponsors One-Stop Workforce Development Centers around the state that may be able to direct you to where training is available if you are having trouble finding sources for secretarial or computer software education. For a list of One-Stop Centers in Virginia go to <http://www.vec.state.va.us/wia.cfm?loc=wia&info=localwia>.

## **COMMONWEALTH COMPETENCIES**

Competencies are a set of identified behaviors, knowledge, skills, and abilities that directly and positively impact the success of employees and the organization. Competencies can be observed and measured. When consistently demonstrated, competencies make employees particularly effective in their work. Competencies help lay out a road map to career success. You can use the Commonwealth Competencies to help improve your individual performance by adopting behaviors that make high performing employees successful in their jobs. In this way, you can use the Commonwealth Competencies for your further professional development.

### **The Commonwealth Competencies are:**

1. Technical and Functional Expertise
2. Understanding the Business
3. Achieving Results
4. Serving the Customer
5. Teamwork
6. Interpersonal and Communication Skills
7. Leadership and Personal Effectiveness

The above competencies may be applied to employees throughout the Commonwealth of Virginia. They can be rank-ordered by agencies and hiring managers to represent the needs of a specific job. The rank ordering will change depending upon the occupation, an organization's priorities, the actual job requirements, and the supervisor's preferences.

Career success is both about what you do (applying your technical knowledge, skills, and ability) and how you do it (the consistent behaviors you demonstrate and choose to use) while interacting and communicating with others. Hopefully, by studying the Commonwealth competencies, identifying your developmental opportunities, and working to refine your own competence, you can take charge of your career!

For additional information about the **Commonwealth Competencies** go to: [http://jobs.state.va.us/cc\\_planningctr.htm](http://jobs.state.va.us/cc_planningctr.htm). For the competencies, we first list the competencies and then define each. Finally, we list competency indicators; to describe what successful performance looks like.

## **COMMONWEALTH CAREER PATH**

Career opportunities in the Commonwealth are not limited to moving “up” to the next higher role and pay band, changing positions, or to becoming a supervisor. That’s because most roles describe a broad group of occupationally related positions that perform a range of work that requires increased knowledge and skills. For that reason, Commonwealth roles describe the career paths within the same or higher-level role for the same or different Career Group. The broad salary range and the Commonwealth’s pay practices provide flexibility in recognizing career development and advancement. ([Salary Structure](#))

For example:

PAY BAND	PRACTITIONER ROLES
1	Administrative and Office Specialist I 
2	Administrative and Office Specialist II  
3	Administrative and Office Specialist III  

### **Sample Career Path**

#### **[Administrative and Office Specialist I](#)**

The Administrative and Office Specialist I role provides career tracks for operational and administrative support specialists such as the office support aides or postal aides providing

entry-level support by performing well-defined office duties of a routine and repetitive nature under close supervision. The range of duties includes, but is not limited to, alphabetizing, filing, photocopying, sorting, delivering mail, and/or routine document processing.

### **Administrative and Office Specialist II**

The Administrative and Office Specialist II role provides career tracks for operational and administrative support specialists such as office support assistants and secretaries who perform a wide variety of journey-level office/program and administrative support duties based on agency business needs. Duties are performed within specific guidelines using established policies and procedures. The range of duties includes, but is not limited to, general office, secretarial, fiscal, and support activities.

### **Administrative and Office Specialist III**

The Administrative and Office Specialist III role provides career tracks for operational and administrative support specialists, such as fiscal technicians, human resource assistants, claims technicians, medical records technicians, procurement technicians, licensing specialists, customer services representatives, executive secretaries, administrative assistants, office supervisors, and facilities coordinators. Duties range from journey-level to supervisory level and may include compliance assurance, report writing, reconciliation of information or financial data, records management, scheduling, claims review and processing, data collection and analysis, research, inventory, budget management, personnel administration, and funds collections or expenditures.

## **ADDITIONAL OCCUPATIONAL INFORMATION CAN BE FOUND AT:**

O\*NET

<http://online.onetcenter.org/>

Virginia Employment Commission

<http://www.alex.vec.state.va.us/>

State Board of Accountancy

<http://www.boa.state.va.us>

Career One Stop

<http://www.careeronestop.org/>

Virginia Career Resource Network

<http://www.vacrn.net/>