



Billing clerks may review purchase orders, charge slips, or hospital records to calculate customers' bills.

the necessary entries of quantities, labor, and rates to be charged. Billing clerks verify the entry of information and check for errors before the computer prints the bill. After the bills are printed, billing clerks check them again for accuracy. In offices that are not automated, *billing machine operators* run off the bill on a billing machine to send to the customer.

In addition to producing invoices, billing clerks may be asked to handle follow-up questions from customers and resolve any discrepancies or errors. And, finally, all changes must be entered in the accounting records.

Employment

In 2000, billing and posting clerks and machine operators held about 506,000 jobs. Although all industries employ billing clerks, the health services industry employs the most. About 1 in 3 billing clerks work in health services. Transportation and wholesale trade industries also employ a large number of billing clerks.

Job Outlook

Employment of billing and posting clerks and machine operators is expected to grow more slowly than the average for all occupations through the year 2010. As computers simplify the jobs of most billing clerks, more of these jobs are being performed by other accounting or bookkeeping clerks. In addition to employment growth, many job openings will occur as workers transfer to other occupations or leave the labor force. Turnover in this occupation is relatively high, which is characteristic of an entry-level occupation requiring only a high school diploma.

Most of the employment growth will occur in the expanding health services industries and in accounting firms and other billing services companies, as a result of increased outsourcing of this service. Other areas will see declines as the billing function becomes increasingly automated and invoices and statements are automatically generated upon delivery of the service or shipment of the goods. Bills also will increasingly be delivered electronically over the Internet, eliminating the production and mailing of paper bills. The health services area will also see increasing automation. More medical billers are using electronic billing software to electronically submit insurance claims to the insurer. This speeds up the process and eliminates many of the coding errors that medical bills are prone to have. The standardization of codes in the medical field also is expected to simplify medical bills and reduce errors.

(See the introductory statement on financial clerks for information on working conditions, training requirements, and earnings.)

Sources of Additional Information

Information on employment opportunities for billing clerks is available from local offices of the State employment service.

Bookkeeping, Accounting, and Auditing Clerks

(O*NET 43-3031.00)

Nature of the Work

Bookkeeping, accounting, and auditing clerks are an organization's financial recordkeepers. They update and maintain one or more accounting records, including those that tabulate expenditures, receipts, accounts payable and receivable, and profit and loss. They have a wide range of skills and knowledge, from full-charge bookkeepers, who can maintain an entire company's books, to accounting clerks who handle specific accounts. All of these clerks make numerous computations each day and increasingly must be comfortable using computers to calculate and record data.

In small establishments, *bookkeeping clerks* handle all financial transactions and recordkeeping. They record all transactions, post debits and credits, produce financial statements, and prepare reports and summaries for supervisors and managers. Bookkeepers also prepare bank deposits by compiling data from cashiers, verifying and balancing receipts, and sending cash, checks, or other forms of payment to the bank. They also may handle the payroll, make purchases, prepare invoices, and keep track of overdue accounts.

In large offices and accounting departments, *accounting clerks* have more specialized tasks. Their titles often reflect the type of accounting they do, such as accounts payable clerk or accounts receivable clerk. In addition, responsibilities vary by level of experience. Entry-level accounting clerks post details of transactions, total accounts, and compute interest charges. They also may monitor loans and accounts, to ensure that payments are up to date.

More advanced accounting clerks may total, balance, and reconcile billing vouchers; ensure completeness and accuracy of data on accounts; and code documents, according to company procedures. They post transactions in journals and on computer files and update these files when needed. Senior clerks also review computer printouts against manually maintained journals and make necessary corrections. They also may review invoices and statements to ensure that all information is accurate and complete, and reconcile computer reports with operating reports.

Auditing clerks verify records of transactions posted by other workers. They check figures, postings, and documents for correct entry, mathematical accuracy, and proper codes. They also correct or note errors for accountants or other workers to adjust.

As organizations continue to computerize their financial records, many bookkeeping, accounting, and auditing clerks use specialized accounting software on personal computers. They increasingly post charges to accounts on computer spreadsheets and databases, as manual posting to general ledgers is becoming obsolete. These workers now enter information from receipts or bills into computers, which is then stored either electronically, as computer printouts, or both. Widespread use of computers also has enabled bookkeeping, accounting, and auditing clerks to take on additional responsibilities, such as payroll, procurement, and billing. Many of these functions require these clerks to write letters, make phone calls to customers or clients, and interact with colleagues. Therefore, good communication skills are becoming increasingly important.



Bookkeepers with some college accounting training will have the best job prospects.

Employment

Bookkeeping, accounting, and auditing clerks held about 2 million jobs in 2000. Although they can be found in all industries and levels of government, a growing number work for personnel supply firms, the result of an increase in outsourcing of this occupation. Approximately 1 out of 4 bookkeeping, accounting, and auditing clerks worked part time in 2000.

Job Outlook

Little or no change is expected in the employment of bookkeeping, accounting, and auditing clerks through 2010. Virtually all job openings will stem from replacement needs. Each year, numerous jobs will become available as these clerks transfer to other occupations or leave the labor force. The large size of this occupation ensures plentiful job openings, including many opportunities for temporary and part-time work, even though turnover is lower than for other clerical jobs.

Although a growing economy will result in more financial transactions and other activities that require these clerical workers, the continuing spread of office automation will lift worker productivity and contribute to the lack of growth in employment. In addition, organizations of all sizes will continue to consolidate various recordkeeping functions, thus reducing the demand for these clerks. Specialized clerks will be in much less demand than those who can do a wider range of accounting activities. Demand for full-charge bookkeepers is expected to increase as they are called upon to do much of the work of accountants. Those with several years of accounting or bookkeeper certification will have the best job prospects.

Sources of Additional Information

For information on the Certified Bookkeeper designation, contact:
 ► The American Institute of Professional Bookkeepers, 6001 Montrose Rd., Rockville, MD 20852. Internet: <http://www.aipb.org>

(See the introductory statement on financial clerks for information on working conditions, training requirements, and earnings.)

Gaming Cage Workers

(O*NET 43-3041.00)

Nature of the Work

Gaming cage workers, more commonly called *cage cashiers*, work in casinos and other gaming establishments. The “cage,” where these



Gaming cage workers must follow strict procedures for handling money.

workers can be found, is the central depository for money, gaming chips, and paperwork necessary to support casino play. Cage workers perform a wide range of financial transactions and handle any paperwork that may be required. They perform credit checks and verify credit references for people who want to open a house credit account. They cash checks according to rules established by the casino. Cage workers sell gambling chips, tokens, or tickets to patrons or to other workers for resale to patrons and exchange chips and tokens for cash. They may use cash registers, adding machines, or computers to calculate and record transactions. At the end of their shift, cage cashiers must reconcile the books and make sure they balance.

Cageworkers must follow a number of rules and regulations related to their handling of money as this industry is highly scrutinized. Large cash transactions, for example, must be reported to the Internal Revenue Service. Also, when determining when to extend credit or cash a check, very detailed procedures must be followed.

Employment

Gaming cage workers held about 22,000 jobs in 2000. All of them work in the gaming industry, which is heavily concentrated in Nevada and Atlantic City, New Jersey. However, a growing number of States and Indian reservations have legalized gambling and gaming establishments can now be found in many parts of the country.

Job Outlook

Employment of gaming cage workers is expected to increase faster than the average for all occupations through 2010. In addition, even more job openings should result from high turnover in this occupation due to the high level of scrutiny workers in this occupation receive and the need to be very accurate. Opportunities for gaming cage workers depend on the health of the gaming industry. The industry as a whole is strong and demand will remain high as gambling becomes a more popular and acceptable leisure pursuit. However, as a result of a boom in casino building in the 1990s, slower growth in casino building in established markets is expected. New casinos will be built on Indian reservations, especially in California, where the legislature recently passed a law allowing casinos on tribal lands in that State. Persons with good math skills, some background in accounting or bookkeeping, and good customer service skills should have the best opportunities.