



JULY 2009
FLSA: NON-EXEMPT

ACCOUNTANT

DEFINITION

Under general supervision, performs professional accounting work, including auditing, analyzing, and verifying fiscal records and reports, preparing financial and statistical reports, providing information to District staff regarding accounting practices and procedures, and reconciling general ledger accounts; assists in preparing the District's annual budgets; prepares year-end audit reports and schedules; and performs related work as required.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from assigned supervisory or management personnel. May exercise technical and functional direction over and provide training to lower-level staff.

CLASS CHARACTERISTICS

This is a journey-level professional accounting class. Incumbents perform the full range of routine to complex departmental accounting and record-keeping programs under only minimal supervision. Responsibilities require the use of tact, discretion, and independent judgment. Successful performance of the work requires thorough knowledge of governmental accounting practices and procedures, fund accounting, and fiscal management. This class is distinguished from the Accounting Supervisor in that the latter is responsible for supervising the maintenance of accounting and financial records for the District as well as overseeing the work of paraprofessional accounting staff.

EXAMPLES OF ESSENTIAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

- Provides responsible professional and technical assistance in the administration and implementation of the District's accounting, auditing, and financial programs.
- Prepares a wide variety of financial and statistical reports, financial statements, work papers, reconciliations, and cost analyses, including various reports to Federal, State, and local agencies, budgetary reports, and other accounting documents and financial analyses.
- Monitors expenditures, revenues, and budget allocations to determine the District's financial status and prepares custom reports, graphs, and schedules as needed; provides budget information to various funding agencies as required.
- Prepares journal entries and reconciles general ledger and subsidiary accounts related to postings from a wide variety of accounting functions; develops reallocations of budgeted amounts for various assigned programs; prepares monthly financial statements, including distributing monthly revenue and expenditure reports to departments; prepares numerous monthly financial reports.

- Interprets, explains, and applies general accounting/auditing principles and procedures, laws, and regulations affecting the District's financial operations; responds to inquiries and requests for other staff regarding accounting procedures and related to District accounts and records.
- Analyzes and reconciles expenditure and revenue accounts, including bond accounts; reviews and processes appropriation transfer requests between accounts; reconciles bond statements and bank statements to the general ledger.
- Participates in and assumes responsibility for various departmental programs including financial statements, general ledger, monthly statements, and special projects accounting; conducts and prepares special studies and reports; coordinates with staff in the completion of financial reports.
- Prepares and enters various data and reports such as adjustments, expenditure transfers, budget augmentations, revisions, transfers, and the analysis and reconciliation of transactions within various accounting and financial computer software applications.
- Receives proposed budgets from operating departments and reviews for accuracy and completeness, making corrections when necessary.
- Develops reallocations of budget amounts where appropriate.
- Compiles reports of various budget revenue and expense category accounts on request.
- Works with campus and district offices to ensure timely and accurate budget reports.
- Reviews contracts relating to special funded programs to ensure that program guidelines are followed.
- Assists in coordinating and conducting periodic external and internal audits.
- Attends meetings, conferences, workshops, and training sessions, and reviews publications to remain current on principles, practices, and new developments in the field of accounting.
- Provides professional and technical assistance to management staff.
- Performs other duties as assigned.

QUALIFICATIONS

Knowledge of:

- Modern principles, practices, and methods of accounting and finance, including program budgeting and auditing and their application to District operations.
- Principles of financial administration, including budget development and reporting.
- General principles and practices of data processing and its applicability to accounting and financial operations.
- Education Code and other rules and regulations pertaining to required accounting and reporting procedures for school districts.
- Applicable Federal, State, and local laws, regulatory codes, ordinances, and procedures relevant to financial operations.
- Record keeping principles and procedures.
- Modern office practices, methods, and computer equipment and computer applications related to work, including word processing, database, and spreadsheet software.
- Principles and practices of data collection and report preparation.
- English usage, spelling, vocabulary, grammar, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, students, and District staff, including individuals of various ages, various socio-economic and ethnic groups.

Ability to:

- Analyze financial data and draw sound conclusions.
- Prepare clear, complete, and concise financial statements and reports.

- Interpret, apply, explain, and ensure compliance with Federal, State, and local policies, procedures, laws, and regulations.
- Make accurate arithmetic, financial, and statistical computations.
- Enter and retrieve data from a computer with sufficient speed and accuracy.
- Prepare clear, complete, and concise financial statements and reports.
- Establish and maintain a variety of filing, record-keeping, and tracking systems.
- Understand and carry out a variety of complex instructions in a responsible and independent manner.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
- Operate modern office equipment including computer equipment and specialized software applications programs.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy and legal guidelines in politically sensitive situations.
- Establish, maintain, and foster positive and harmonious working relationships with those contacted in the course of work.

Education and Experience:

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

Equivalent to graduation from an accredited four-year college or university with major coursework in accounting, finance, business or public administration, or a closely related field and two (2) years of responsible professional accounting experience.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; vision to read printed materials and a computer screen; and hearing and speech to communicate in person and over the telephone. This is primarily a sedentary office classification although standing in and walking between work areas may be required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds.

ENVIRONMENTAL ELEMENTS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.