



Classification Title: Accountant

Department:	Multiple	EEO6 Code:	3
Employee Group:	Classified	Salary Grade:	32
Supervision Received From:	An Assigned Administrator or Supervisor	Date of Origin:	9/2016
Supervision Given:	General Supervision	Last Revision:	9/2016

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 by individual positions.

JOB SUMMARY.

Performs a full range of professional accounting, auditing and financial analysis functions in the preparation and maintenance of assigned financial records, reports and systems; ensures all appropriate federal and state requirements are followed; provides a basis for sound operational and financial planning through financial review, analysis, monitoring, reconciliation and maintenance of assigned financial accounts, funds, grants, programs and activities; serves as an experienced resource to the District's administration to support sound financial decision-making.

DISTINGUISHING CHARACTERISTICS.

Accountant is distinguished from Senior Accounting Technician by the former's responsibility for performing professional accounting duties involving the application of accounting principles and practices to the resolution of a wide variety of complex accounting problems, while Senior Accounting Technicians provide accounting support functions. Accountants may be assigned to general accounting functions or to a specific program, project or fund.

ESSENTIAL AND MARGINAL FUNCTION STATEMENTS.

Essential Functions: Essential responsibilities and duties may include, but are not limited to, the following:

1. Reviews, analyzes, balances and/or reconciles various accounts to ensure all transactions, receipts, collections, refunds, adjustments, stop payments, returned items, transfers to revenue, etc., are valid and balances are correctly stated in accordance with various governmental codes and accounting standards.
2. Participates in the creation and maintenance of assigned program, grant or fund budgets; processes expenditure and revenue transfers between accounts, and prepares and maintains related activity reports; maintains the general ledger; oversees the maintenance of subsidiary ledgers as appropriate.
3. Creates and monitors a system of controls, procedures and forms involving fixed assets; prepares and maintains general ledger and subsidiary accounting records; enters capital purchases to fixed asset inventory file; deletes items removed from inventory through surplus sale, trade-in or loss; reconciles capital purchases to fixed asset inventories; calculates depreciation of all fixed assets and updates schedules accordingly; conducts or coordinates periodic physical inventory audits; prepares audit schedules and assists auditors as needed; recommends to management appropriate updates to fixed asset policies as needed.

4. Creates and maintains a chart of accounts for various program and fund areas; sets up new account numbers according to established and documented procedures; creates and updates master vendor files for goods and services received based on assigned programs; creates/modifies queries to analyze or correct financial data or transactions for assigned programs.
5. Monitors spending of restricted funds to assist program managers in ensuring compliance with contractual constraints; assists District administrators in identifying and verifying that costs have been correctly allocated and prepares expense transfers wherever necessary.
6. Reviews, inputs, balances and processes checks for various payments ensuring adherence to internal control policies and procedures; generates checks for approved requests.
7. Performs appropriate data entry into an accounting system of all cash receipts and deposits for various accounts and funds; establishes and maintains appropriate accounting procedures according to federal and state requirements; ensures compliance with procedures for recording and controlling financial transactions of assigned program budgets.
8. Performs cash and bank reconciliations for various accounts; initiates and processes journal entries to record interest, non-sufficient funds (NSF) checks, stop payments, voided checks and bank charges for assigned accounts.
9. Participates in year-end closing activities by preparing year-end accruals and closing entries for assigned program or fund accounts; sets up accounts receivable and current liabilities; makes adjustments to all suspense or liability accounts; prepares journal entries to close books.
10. Generates, reconciles and electronically files Internal Revenue Service 1099s, 1096s and various sales and use tax forms for assigned programs; maintains knowledge of current tax laws and regulations.
11. Gathers, maintains and analyzes a variety of financial data required to compile ad-hoc, monthly and mandated reports; communicates results of financial analyses to management, account holders and outside parties and makes recommendations for appropriate action.
12. Works closely with Financial Aid, Veterans, and Scholarship Services department to project cash flow needed to cover student award disbursements; reconciles student data, ensures that all payments have been made, refunds are accounted for and expenditures are reported; balances and processes checks for student scholarships and loans; ensures sufficient funds are available; reconciles financial aid student data per federal regulations; performs required drawdown for assigned federally funded programs.
13. Inputs, balances and processes checks for student grant programs ensuring that only eligible students receive checks; withholds funds from student checks to cover delinquent student fees; processes student financial aid award refunds and credit balances to grant programs according to established procedures and regulations.
14. Reconciles various payroll-related accounts; corrects discrepancies involving pay, benefits, taxes or entries omitted from the Payroll/Human Resource Services sub-system.
15. Assists with annual and special audits.

When Assigned to the Advancement Department:

1. Prepares and makes bank deposits; prepares documentation to establish new bank and investment accounts and closes defunct accounts; calculates and records investment income and monthly market gains and losses for all investment accounts.
2. Administers Charitable Remainder Trusts and Unitrusts; calculates and disburses payments; prepares planned giving analysis to set up prospective new trusts; dissolves trusts when final survivor passes; prepares reports for annual audits; prepares governmental reports and filings as required.
3. Generates Foundation checks; obtains authorized Foundation signers; disburses checks to payees; maintains records of payments, copies of invoices and other items.

4. Coordinates quarterly Finance and Investment meetings, prepares reports and analyses as needed and executes any committee decisions.
5. Oversees and reconciles revenue data in MIP Fund Accounting software and Raiser's Edge donor database.

When Assigned to Proposition M Bond Funds:

1. Works closely with Facilities administrators and performs a variety of high-level professional construction accounting tasks in the analysis, maintenance and auditing of accounts affecting the College's Proposition M general obligation bond funds and programs.
2. Coordinates purchases for Proposition M projects by preparing purchase requisitions; maintains vendor information, obtains approvals on purchase orders, enters purchase order invoice information into purchasing module of financial system and prepares pay vouchers when appropriate.
3. Prepares and examines capital project expenditure reports, construction-in-progress reports and budget variances for administrators, granting agencies and the Independent Citizens' Oversight Committee.
4. Monitors escrow Retention Bank Accounts for contractors who have elected to open interest-bearing bank accounts; monitors and tracks all furniture and equipment purchases for applicable administrators; coordinates all contractor change-orders for applicable administrators to ensure purchases are within budgets.

Marginal Functions:

1. Performs testing on new or updated features in business system in assigned area.
2. Provides guidance and advice to accounting support staff.
3. Attends various meetings and serves on committees as required.
4. Performs related duties and responsibilities as required.

QUALIFICATIONS.

Experience and Education/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: Three years of professional accounting experience.

Education/Training: Equivalent to a bachelor's degree from an accredited college or university with a major in accounting, business administration, finance or a closely related field.

Preferred Qualifications:

Professional accounting experience in a college or university setting.

Knowledge of:

1. Principles and practices of general, governmental and construction accounting.
2. Generally accepted accounting and auditing principles, practices and procedures.
3. Operations and services of a financial aid program including federally-funded grant administration
4. Principles and practices of student scholarship and loan administration.
5. Methods and techniques of financial analysis.
6. Methods and techniques of general ledger reconciliation.

7. Advanced mathematical principles.
8. Advanced principles and procedures of financial recordkeeping and reporting.
9. Principles and practices of budget preparation and administration.
10. Modern office procedures, methods and equipment including computers and an integrated data management system.
11. Principles and practices of sound business communication in a college environment; correct English usage, including spelling, grammar and punctuation.
12. Local, state and federal regulations, including terminology and processes applicable to areas of assigned responsibility.

Skill in:

1. Performing a variety of professional accounting, financial analysis and auditing functions.
2. Organizing, setting priorities and taking initiative within areas of responsibility.
3. Analyzing situations accurately, exercising sound judgment and adopting effective courses of action.
4. Working independently in the absence of supervision.
5. Initiating and processing journal entries for assigned program accounts.
6. Preparing and maintaining budgets for assigned programs.
7. Recording and disbursing assigned monies among various program accounts.
8. Reconciling and electronically filing appropriate income tax forms.
9. Performing a variety of accounting functions supporting the administration of student scholarships, loans and federally-funded grants.
10. Preparing year-end closing entries for assigned program accounts.
11. Interpreting and explaining applicable financial reporting rules, regulations and policies.
12. Performing a variety of mathematical calculations quickly and accurately.
13. Establishing and maintaining appropriate accounting procedures according to federal and state requirements.
14. Preparing a variety of clear and concise administrative and financial reports.
15. Maintaining and updating a variety of accurate financial records, logs, charts and other documents.
16. Communicating clearly and effectively, both orally and in writing.
17. Maintaining sensitivity to and understanding of the diverse academic, socioeconomic, cultural, disability, gender identity, sexual orientation, and ethnic backgrounds of community college students, faculty, and staff.
18. Establishing and maintaining cooperative working relationships with those contacted in the course of work.

WORKING CONDITIONS.

Environmental Conditions: The employee works under typical office conditions, and the noise level is usually quiet.

Physical Conditions: Essential and marginal functions may require physical fitness requirements necessary to perform the job functions with or without accommodation, such as the ability to walk, stand or sit for prolonged periods; extensive use of a computer keyboard; and possess near visual acuity for recognizing numerical figures.

TERMS OF EMPLOYMENT.

The duration of any fully restricted funded position in this classification is dependent upon the continuation of funding.