

ACCOUNTANT

DEFINITION

Performs professional accounting duties which involve establishing and maintaining accounting records, preparing and reviewing trial balances, preparing statements and reports, making adjusting entries, and providing technical direction to clerical accounting staff engaged in the classification and distribution of income and expenditures for subsequent posting to ledgers.

TYPICAL DUTIES

- Prepares and reviews periodic trial balances and reconciles them with the general ledger. Prepares accounting statements and reports.
- Determines and establishes accounts receivable from Board reports, inter-district contracts, payroll records, specially funded program agreements, and various other sources of information.
- Reconciles open accounts receivable with the general ledger on a periodic basis.
- Prepares journal vouchers and makes adjusting and closing entries.
- Utilizes computerized systems in the processing of accounting related data.
- Registers disbursements and payroll deductions.
- Analyzes accounting data, identifies and determines causes of discrepancies, and recommends corrective and preventative measures.
- Maintains accounting controls over documents processed by data processing, verifies accuracy of output documents, and resolves discrepancies.
- Reviews and corrects the coding of items such as payroll documents, contract documents, and purchasing documents for account distribution according to fund, appropriation, organizational unit, legality, and funding.
- Maintains subsidiary ledgers.
- Acts as liaison and provides approved information concerning the accounting system to auditors, financial institutions, governmental agencies, and the public.
- Answers inquiries from administrators, staff, vendors, and students regarding account balances, codes, and accounting procedures and policies.
- Assists campus staff in resolving discrepancies in their accounts.
- Provides work direction and technical assistance to clerical accounting staff.
- Performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS

An **Accountant**, following established rules and procedures, performs professional accounting duties such as establishing and maintaining accounting records, preparing and reviewing trial balances, preparing statements and reports, making adjusting entries, and overseeing the clerical accounting functions that include the classification and distribution of income and expenditures for subsequent posting to ledgers.

A **Senior Accountant** supervises the activities of a small unit engaged in processing accounting and other related documents, applies a working knowledge of principles and practices of accounting in resolving problems related to various accounts, and is responsible for preparing accounting statements and reports.

A **Senior Accounting Technician** applies a working knowledge of the District's accounting system while acting in a lead capacity with responsibility for overseeing the day-to-day operation of a small unit engaged in processing clerical accounting and other related documents.

SUPERVISION

General supervision is received from a classified supervisor or administrator. Work direction and technical assistance may be exercised over assigned clerical accounting and other clerical staff.

CLASS QUALIFICATIONS

Knowledge of:

- Principles, procedures, practices, and theories of accounting
- Accounting codes, classification, and terminology
- Principles and methods of account maintenance
- Federal, state, and local laws, ordinances, codes, regulations, and policies affecting the accounting and financial systems
- Principles and practices of business and public administration
- Current trends and developments in accounting and related fields
- Organization and management of records
- Principles of training
- Capabilities of computer systems, software, and hardware used in accounting systems

Ability to:

- Apply accounting practices, principles, and procedures to assigned work
- Review and verify accounting data and resolve discrepancies
- Prepare clear and concise reports and statements
- Train others in specialized accounting practices and procedures
- Effectively utilize computer equipment, software, and management information systems in the performance of duties
- Give instructions and explain accounting procedures in a clear and concise manner
- Work independently on assigned projects
- Establish and maintain effective and cooperative working relationships with District administration, staff, and vendors
- Meet schedules and deadlines
- Maintain accurate accounting records
- Learn and apply laws, rules, and procedures related to governmental accounting
- Learn specialized governmental accounting practices and procedures
- Learn specialized software applications used in accounting systems

ENTRANCE QUALIFICATIONS

Education and Experience:

Graduation from a recognized four-year college or university with a major in accounting, business administration, economics, finance, public administration, or a closely related field, including or supplemented by at least 24 semester units of accounting; **OR** a valid license to practice as a Certified Public Accountant in California.