



## **Accountant**

**Classified Range: 42**

Board Approved: 11/18/21 P. 1|5

*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 within the job; however, any additional duties will be reasonably related to this class.*

### **SUMMARY DESCRIPTION**

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Performs intermediate level accounting duties involved in performing responsible financial record keeping and reporting duties.

### **DISTINGUISHING CHARACTERISTICS**

The Accountant classification is distinguished from the Account Clerk Technician classification by the level of responsibility assumed and scope of duties assigned. Employees perform the full range of technical duties as well as limited paraprofessional accounting duties requiring the independent use and implementation of technical accounting principles and procedures. Work requires judgment in the interpretation of policies, procedures, and guidelines and may require the development of recommendations consistent with policies and procedures.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives limited direction from appropriate supervisor; refers only unusual decisions to supervisor. May provide technical and functional direction to assigned student workers.

### **REPRESENTATIVE DUTIES**

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*The following duties are typical for this classification.*

1. Performs a variety of clerical, varied technical, and limited paraprofessional accounting duties in support of assigned accounting system, function, or program including in the areas of accounts receivables, accounts payable, payroll, and maintaining general and subsidiary ledgers and accounts.
2. Prepares a variety of detailed financial, accounting, and statistical statements, analyses, documents, and reports; gathers and organizes data to assist staff in the preparation of reports and recommendations; prepares routine financial, accounting, budgetary, and statistical studies and reports.
3. Prepares, maintains, analyzes, and/or verifies a variety of accounting, financial, and statistical records, ledgers, logs, and files; gathers, assembles, tabulates, enters, checks, verifies, balances, adjusts, records, and files financial data; codes data according to prescribed accounting procedures; reviews information to ensure accurate reporting; resolves discrepancies; establishes and maintains various files and records.
4. Posts, examines, adjusts, balances, and reconciles accounting records; allocates funds to correct accounts in a large accounting system based on specific knowledge of the accounting system involved; locates and resolves problems and determines corrective entries; uses judgment in balancing and reconciling differences within the record keeping system, resolving most problems without assistance.
5. Maintains statistical, bookkeeping, and accounting control records; makes journal entries, posts to general and subsidiary ledgers, prepares trial balances, closes and balances accounts, and prepares reconciliation for several specialized and complicated accounts with the District.



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6. Assists and responds to questions and requests for information from students, staff, and the public; answers questions that involve searching for and abstracting technical data; provides detailed explanations and interpretations of laws, rules, and regulations and well as policies and procedures related to area of assignment.
7. Utilizes various computer programs and applications; enters and maintains data; generates reports from a database or in-house system; creates spreadsheets and generates reports using spreadsheet software; creates documents using word processing software.
8. Collects financial data in order to prepare bank reconciliation and financial statements for assigned funds; prepares bank reconciliation to calculate cash position of fund; monitors on-line banking for completion of anticipated transactions; coordinates relationships with banks to plan and provide for the implementation of new technology and services for District use.
9. Oversees the processes related to student overpayments of financial aid; places holds on student accounts as directed for repayment; removes hold upon receipt of payment or as authorized by management.
10. Reconciles cash receipts with deposit report for assigned operations and audit to daily sales; examines and conducts reconciliation and journal entries cash receipts for assigned operations; compiles cash receipt report and evaluates with deposit for assigned operations to support bank reconciliation; conducts journal entries and adjustment entries for assigned operations.
11. Provides financial information to various managers in order to assist management in the management of their overall operation; audits and assists management from various units with accounting practices and compliance with Generally Accepted Accounting Principles (GAAP) rules and procedures.
12. Collects sales data, prepares sales tax reports, and report sales tax to State Board of Equalization for assigned operations.
13. Maintains student files for students in the Perkins Loan program; updates student information with current status, deferments/cancellations, payments, and related information; prints Perkins Loan checks; updates information to and from the agency used to help with billing and correspondence of the Perkins Loan borrowers; compiles listing of students for Perkins Loan exit interview packets and prepares packets to be mailed to students.
14. Coordinates with the Financial Aid Office to project disbursement amount for the week; processes checks for various grants and/or programs, such as Pell, Supplemental Education Opportunity Grant (SEOG), Cal Grant, Extended Opportunity Programs and Services (EOPS), and College Access and Readiness for Everyone (CARE); withholds funds from student's check to cover fees owed the District; receives requests for disbursement of scholarship money and prints scholarship checks.
15. Prepares the bank reconciliation for various programs, such as the Perkins Loan, Cal Grant, EOPS, CARE, Scholarship, and Emergency Loan accounts.
16. Maintains records related to outstanding District invoices; mails notices for past due invoices; submits delinquent payroll invoices to collection agency; collects paid invoices and files.
17. Coordinates the disbursement of financial aid checks.



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18. Assists in controlling operations of various segments of the accounting system; assists staff in implementing and completing a variety of computer data entries; provides support to staff, resolves problems with accounting systems entry and maintaining records.
19. Performs other duties related to the primary job duties.

## **MINIMUM QUALIFICATIONS**

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### **CORE COMPETENCIES:**

#### **Professional Integrity and Ethics**

- Follows a clear-cut set of rules
- Understands practical necessity of rules and ethical guidelines
- Shows consistency in behavior and judgement over a long term and varied situations

#### **Legal and Regulatory Navigation**

- Understanding, interpreting, and ensuring compliance with laws and regulations
- Locates, understands, or provides factual regulator information\*\*
- Works within the bounds and limits of what is permissible

#### **Using Technology**

- Working with electronic hardware and software applications
- Using basic features and functions of software and hardware
- Experiments and finds novel uses for standard features and functions \*\*
- Adds, improves, modifies, or develops features and functionality\*\*

#### **Team Work/Involving Others**

- Collaborating with others to achieve shared goals
- Engages others for suggestions and ideas

#### **Writing**

- Communicating effectively in writing
- Using correct writing mechanics including spelling, vocabulary, grammar, syntax, punctuation, capitalization, sentence structure
- Logically orders and structures ideas and progression of thought

#### **Analyzing and Interpreting Data**

- Apply sorting, coding and categorizing rules
- Analyze data
- Read reports
- Draw meaning and conclusions from quantitative and/or qualitative data



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### **Customer Focus**

- Attending to the needs and expectations of customer
- Seeks information about the immediate and longer term needs of the customer
- Anticipates what the customer may want or expect in a product or service
- Works across organizational boundaries to meet customer needs \*\*

### **Reading Comprehension**

- Understanding and using written information
- Knows the meaning of printed words; comprehend the literal meaning of text
- Make interpretations, applications, deductions, inferences, extrapolations from written information \*\*

### **Professional and Technical Expertise**

- Applying technical subject matter to the job \*\*
- Knows the rudimentary concepts of performing the essential technical operations

### **Critical Thinking**

- Analytically and logically evaluates information to resolve problems
- Follow guide, SOP or other step by step procedures for locating the source of a problem and fixing it
- May detect ambiguous, incomplete, or conflicting information or instructions\*\*

### **Attention to Detail**

- Focusing on the details of work content
- Shows care and thoroughness in adhering to process and procedures that assure quality
- Applies knowledge and skill in recognizing and evaluating details of work\*\*
- Applies skilled final touches on products

### **Mathematical Facility**

- Performs operations involving counting, adding, subtracting, multiplication and division
- Follow multi-step computational procedures and apply formulas
- Apply basic algebraic or geometric reasoning and problem solving
- Recognize approaches and algorithms for finding real world computational solutions\*\*
- Computes and interprets descriptive statistics\*\*

### **Valuing Diversity**

- Shows acceptance of individual differences
- Welcomes input and inclusion of others who may be different from oneself
- Shows understanding and empathy for the challenges of groups seeking inclusion or dealing with perceived discrimination



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*\*\* Lead, Advanced or Senior Level Positions*

### **Education and Experience Guidelines**

#### **Education/Training:**

Equivalent to the completion of high school and twenty-four (24) units of college level course work in accounting, bookkeeping, or a related field.

#### **Experience:**

Three (3) years of increasingly responsible clerical and technical accounting experience including experience with automated accounting systems.

### **PHYSICAL DEMANDS AND WORKING ENVIRONMENT**

*The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.*

**Environment:** Work is performed primarily in a standard office setting.

**Physical:** Primary functions require sufficient physical ability and mobility to work in an office setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to occasionally lift, carry, push, and/or pull light to moderate amounts of weight up to 25 pounds; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; and to verbally communicate to exchange information.

**Vision:** See in the normal visual range with or without correction; vision sufficient to read computer screens and printed documents; and to operate assigned equipment.

**Hearing:** Hear in the normal audio range with or without correction.