

ACCOUNTANT

DEFINITION

Performs professional accounting duties that involve the application of judgment and discretion in the analysis and application of accounting principles and practices in maintaining fiscal controls and records, preparing transactions, and initiating reports.

TYPICAL DUTIES

Plans projects and reports relative to the assigned portion of the accounting system, which may involve establishing or recommending new procedures or instructions.
Prepares journal vouchers and makes adjusting and closing entries.
Maintains ledgers of accounts, prepares periodic trial balances, and reconciles them to the General Ledger or control accounts.
Trains and supervises clerical personnel as assigned.
Disseminates information regarding procedures, regulations, and status of accounts.
Maintains records of revenue and income, estimates revenues, and distributes income to various funds.
Analyzes accounting, financial, and inventory conditions and makes appropriate adjustments.
Reviews coding for account distribution according to fund, appropriation, organizational unit, and legality.
Prepares special reports by checking documents, analyzing entries, and selecting pertinent data.
Prepares reconciliations of accounting and/or financial information.
Prepares invoices for payment of voluntary deductions for transmittal of salary deductions to appropriate agencies and firms.
Applies expenditure controls over appropriations and stores replenishment.
Performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS AMONG RELATED CLASSES

An Accountant performs professional accounting duties requiring knowledge and analysis of a portion of the District accounting system.

An Intermediate Accountant applies knowledge of the District accounting system and procedures in the maintenance of records and processing of accounting transactions in a specialized function or unit. Work is performed with greater independence of judgment and action than that required of an Accountant and has less scope and variety of accounting responsibility than that of a Supervising Accountant.

An Accounting Technician II performs a variety of complex clerical accounting duties including posting, verifying, checking, or calculating data; prepares statements, reports, and trial balances; checks accounting documents; classifies expenditures or receipts as to accounts; and prepares disbursement vouchers.

SUPERVISION

General supervision is received from higher-level accounting or administrative personnel. Supervision may be exercised over accounting clerical and other clerical employees.

CLASS QUALIFICATIONS

Knowledge of:

- Current financial accounting and governmental accounting principles and procedures
- Office methods, practices, and procedures
- Uses of computers in accounting functions
- Statistical and financial presentation of data
- Microsoft Office

Ability to:

- Analyze and interpret accounting data
- Learn and apply laws, rules, and accounting procedures
- Supervise effectively
- Deal effectively with the public and District personnel
- Communicate effectively in oral and written English

ENTRANCE QUALIFICATIONS

Graduation from a recognized college or university with a bachelor's degree, including or supplemented by the completion of courses that provide at least 12 semester units or equivalent units in accounting. Professional or technical-clerical accounting or field-auditing experience may substitute for two years of the required education on a year-for-year basis, provided that the requirement of a high school diploma or equivalent and completion of at least 12 semester units or equivalent units in accounting is met.

The class description is not a complete statement of essential functions, responsibilities, or requirements. Entrance requirements are representative of the minimum level of knowledge, skill, and /or abilities. To the extent permitted by law, management retains the discretion to add or change typical duties of a position at any time, as long as such addition or change is reasonably related to existing duties.

Revised
08-31-15
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