



ACCOUNTANT I/II

DEFINITION

Under immediate (I) or general (II) supervision, performs a variety of 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, and preparing transactions; prepares a diverse range of financial documents and reports; and performs related duties as assigned.

SUPERVISION RECEIVED AND EXERCISED

Receives immediate (I) or general (II) supervision from an administrative or academic supervisor or manager. Exercises no supervision of staff.

CLASS CHARACTERISTICS

Accountant I: This is the entry level in the series and incumbents are expected to learn how to apply theoretical knowledge of Generally Accepted Accounting Principles and Generally Accepted Accounting Standards to departmental and District processes. Positions at this level are not expected to function with the same level of knowledge or skill as positions at the Accountant II level, and do not exercise the same level of independent direction and judgment in matters related to work procedures and methods. As experience is gained, assignments become more varied and are performed with greater independence. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise.

Accountant II: This is the journey level in the series, responsible for performing the full range of professional accounting duties. Incumbents are expected to work independently and exercise judgment and initiative. Positions at this level receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the department to which they are assigned. Successful performance of the work requires thorough knowledge of governmental accounting practices and procedures, fund accounting, and fiscal operations.

Positions at the II-level are normally filled by advancement from the I-level after three years; progression to the II-level is automatic unless there is documented non-satisfactory work performance. When filled from the outside, the employee is required to have at least three years of prior related experience that allows the employee to meet the qualification standards for the II-level.

EXAMPLES OF TYPICAL FUNCTIONS (Illustrative Only)

- Provides responsible professional and technical assistance in the administration and implementation of the District's financial, auditing, and accounting programs.
- Prepares a wide variety of financial statements and reports, including monthly and quarterly statements, fiscal year-end, state-mandated, general ledger, and budget reports.
- Reviews invoices, travel vouchers, reimbursement claims, and other requests for payment to determine accuracy and accordance with applicable contracts, grants, or policies; approves, within limits of authority, or requests corrections as needed.

- Prepares journal entries and reconciles general ledger and subsidiary accounts related to postings from student accounts, payroll, benefits, cash receipts, accounts payable, and accounts receivable.
- Analyzes balance sheet and revenue and expenditure accounts and reconciles accounts to verify availability of funds and classification of expenditures; reviews and processes appropriation transfer requests between accounts; reconciles bond statements and bank statements, including the County account to the general ledger.
- Conducts and prepares special studies and reports, legal documents, and management analyses.
- Records and maintains appropriate controls for fixed assets.
- Maintains and monitors the District's grant funds and ensures compliance with rules and regulations governing the use of each grant.
- Compiles and organizes financial records and other data in preparation for annual audits.
- Interprets, explains, and applies general and governmental accounting/auditing principles and procedures, laws, policies, and regulations affecting the financial operations of the District, Foundation, and/or assigned department.
- Participates in the preparation and administration of annual budgets, including assisting departments with budget preparation, providing revenue and expense projections, assisting in running budget reports, and monitoring expenditures to ensure compliance with adopted budget; as needed, provides guidance in interpreting budget reports.
- Attends meetings, conferences, workshops, and training sessions, and reviews publications to remain current on principles, practices, and new developments in the field of accounting.
- Performs related duties as assigned.

QUALIFICATIONS

Incumbents at the Accountant I level may exercise some of the knowledge and abilities listed below in a learning capacity.

Knowledge of:

- Generally Accepted Accounting Principles and Generally Accepted Auditing Standards.
- Governmental or public higher education accounting and financing.
- Specialized accounting related to individual assignment, such as: employee benefits accounting; construction accounting, including labor distribution; accounting related to capital projects financing, including general obligation bonds; grant accounting; applicable tax laws and IRS regulations; non-profit accounting practices; and/or federal compliance guidelines for grants and categorical funding.
- District accounting policies and procedures, Budget & Accounting Manual, and relevant sections of the State Chancellor's Office regulations and California Education Code.
- Public contract administration.
- Recordkeeping principles and procedures.
- Modern office practices, methods, and computer equipment and applications related to work, including word processing and spreadsheet, office productivity, and specialized software applications.
- English usage, grammar, spelling, vocabulary, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public, students, and District staff, including individuals of diverse academic, socio-economic, ethnic, religious, and cultural backgrounds, disability, and sexual orientation.

Ability to:

- Demonstrate understanding of, sensitivity to, and respect for the diverse academic, socioeconomic, ethnic, religious, and cultural backgrounds, disability, and sexual orientation of community college students, faculty and staff.
- Analyze financial data, draw sound conclusions, and make recommendations.
- Prepare clear, complete, and concise financial statements and reports.
- Summarize and present financial information effectively, in written, graphical, and oral format.
- Make accurate arithmetic, financial, and statistical computations.
- Enter and retrieve data from a computer with sufficient speed and accuracy.
- Establish and maintain a variety of filing, recordkeeping, and tracking systems.
- Understand and carry out a variety of complex instructions in a responsible and independent manner.
- Interpret, apply, and explain federal, state, and local laws, ordinances, and regulations and District rules and policies related to accounting and financial operations.
- Organize and prioritize a variety of projects and multiple tasks in order to meet critical time deadlines.
- Operate modern office tools and equipment, including computers, printers, calculators, telephones, office productivity software, and specialized software applications.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Establish, maintain, and foster positive and effective 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, or a closely related field.

Accountant I: Prior related work experience such as bookkeeping or clerical accounting is desirable but not required.

Accountant II: Three (3) years of increasingly responsible professional accounting experience, preferably in government or higher education.

Licenses and Certifications:

None.

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, before groups, and over the telephone. This is primarily a sedentary office classification although standing in work areas 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 weighing up to 25 pounds. Reasonable accommodations will be made for individuals on a case-by-case basis.

ENVIRONMENTAL CONDITIONS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances.

Salary Grade: C1-54 (I); C1-59 (II)

FLSA: Non-Exempt

EEO Code: H-30

Board Approved: April 2021