



## ACCOUNTANT

JC: FA205

PG: 8

FLSA: Non-Exempt

PC: 713

BU: 4 (SEIU)

Updated: January 1997

*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.*

### DEFINITION

Under general supervision, performs professional accounting work of a moderate to difficult nature; performs related work as assigned.

### CLASS CHARACTERISTICS

Accountant is the journey level class in the professional accounting class series. Positions in this class are expected to independently perform the full range of accounting duties. Successful performance requires thorough knowledge of general, commercial, fund and governmental accounting procedures and skill to exercise sound independent judgement within established guidelines.

### REPORTS TO:

Accounting supervisor or his/her designee.

### EXAMPLES OF DUTIES - Duties may include, but are not limited to, the following:

1. Reviews and analyzes accounting documents and transactions for proper coding and to ensure accuracy of information and calculations.
2. Examines supporting documents to establish proper authorization and conformance with agreements, contracts and state and federal regulations.
3. Prepares cash receipt vouchers and appropriate journal entries; compiles and prepares financial statements, general and subsidiary ledgers and supporting schedules.
4. Maintains expenditure and budgetary control accounts; posts property tax entries, inventory build-up and debt service fund entries.
5. Analyzes and reconciles bank statements and accounts as assigned; reimburses petty cash accounts.

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6. Reviews monthly performance reports to ensure accurate reporting; reviews and provides financial information for quarterly performance reports.
7. Analyzes accrual accounts as established by the budget; prepares monthly, quarterly and annual financial statements reporting those of state and federal monies.
8. Processes accounts payable and payroll documents.
9. Communicates with necessary parties inside and outside District to resolve accounting questions; interprets and applies rules and regulations of the District and other government legislation affecting the District in accounting matters.
10. Proofreads financial reports, reconciles accounts for periodic closing, and analyzes Financial Management System reports to assure accuracy; makes correcting entries and recommends improvements in its procedures.
11. Provides technical support to other departments, accountants and clerical staff; reviews and processes expense reports.
12. Prepares quarterly reports of sales and use tax; reviews and verifies daily cash handling reports; analyzes variances in cash collections and reports reason to management.
13. Prepares work papers, financial statements and various reports for submission to federal, state, and other agencies and for internal accounting and budgetary purposes.
14. Prepares input for the Fixed Asset Information System from payment documents, journal vouchers, cost reports and other documents.
15. May assist Cash Handlers and Senior Cash Handlers in sorting and counting money.

**QUALIFICATIONS****Knowledge of:**

- Principles, practices and terminology of general, commercial, fund and governmental accounting
- Principles and practices of payroll processing and wage and benefit plan concepts
- Principles and practices of business data processing, particularly as related to the processing and analysis of accounting information
- Preparation, interpretation and analysis of computer and manual input/output documents
- Budgeting principles and terminology. Standard office practices and procedures
- Applicable laws and regulations including those regulating public fiscal operations

**Skill in:**

- Reviewing and interpreting complex financial reports, ledgers, records and legal documents
- Verifying the accuracy of financial data. Ensuring proper authorization and documentation for disbursements
- Analyzing, posting, balancing and reconciling financial data and accounts

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- Making accurate mathematic calculations. Preparing clear, concise and complete financial reports and statements
- Establishing and maintaining effective working relationships with those contacted in the course of work
- Explaining technical subjects to non-technical personnel and others
- Making sound independent decisions within established guidelines

### **MINIMUM QUALIFICATIONS**

#### **Education:**

Bachelor's Degree from a recognized college or university with major course work in accounting.

#### **Experience:**

Two (two) years of increasingly responsible professional accounting experience, preferably in a governmental or public agency.

#### **Substitution:**

An AA Degree in accounting plus 5 years of sub-professional accounting support work as a full charge bookkeeper in a medium-sized company; or an AA Degree in accounting plus 4 years of varied accounting work as a Junior Accountant; or in the absence of a BS or AA Degree in accounting, 24 degree-related units in accounting plus 4 years of professional accounting experience; or any equivalent combination of experience and college course work. Graduation from a four-year college is preferred.

### **WORKING CONDITIONS**

#### **Environmental Conditions:**

#### **Physical Conditions:**

<b>BART EEO-1 Job Group:</b>	<b>3500 - Professionals</b>
<b>Census Code:</b>	<b>0800 – Accountants and Auditors</b>
<b>Safety Sensitive:</b>	<b>No</b>