



JUNIOR ACCOUNTANT

FC: FA275
PG: 5-SEIU

PC: 711
BU: 4
October 1990

DEFINITION

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

CLASS CHARACTERISTICS

Junior Accountant is the entry level class of the professional accounting series. Initially under close supervision, incumbents perform more routine accounting duties while learning District policies and procedures and becoming familiar with the variety of departmental systems and practices. As experience is gained, duties gradually become more diversified and are performed under more general supervision.

EXAMPLES OF DUTIES

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; prepares cash receipt vouchers and appropriate journal entries.
3. Assists in compiling and preparing financial statements, general and subsidiary ledgers and supporting schedules; maintains expenditure and budgetary control accounts.
4. Posts property tax entries, inventory build-up and debt service fund entries; analyzes and reconciles bank statements and accounts as assigned; reimburses petty cash accounts.
5. Reviews monthly performance reports to ensure accurate reporting; reviews and provides financial information for quarterly performance reports.
6. Analyzes accrual accounts as established by the budget; prepares monthly, quarterly and annual financial statements reporting the use of state and federal monies; processes accounts payable and payroll documents.
7. Communicates with necessary parties inside and outside District to resolve accounting questions; interprets and applies rules and regulations of the District and government legislation affecting the District in accounting matters.
8. Proofreads financial reports, reconciles accounts for periodic closing and analyzes Financial Management System reports to assure accuracy; provides technical support to other departments

and clerical staff.

9. Reviews and processes expense reports; reviews and verifies daily cash handling reports; analyzes variances in cash collections and reports reason to management.
10. Prepares work papers, financial statements and reports for submission to federal, state, and other agencies and for internal accounting and budgetary purposes; prepares input to the Fixed Asset Information System from payment documents, journal vouchers, cost reports and other documents.
11. 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. Basic principles and practices of business data processing, particularly as related to the processing and analysis of accounting information.

Basic principles of payroll processing and wage and benefit plan concepts.

Preparation, interpretation and analysis of computer and manual input/output documents. Applicable laws and regulations.

Basic budgeting principles and terminology.

Standard office practices and procedures.

Skill in:

Verifying the accuracy of financial data.

Ensuring proper authorization and documentation for disbursements.

Analyzing, posting, balancing and reconciling financial data and accounts.

Making accurate mathematical 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.

Ability to:

Quickly learn the organization and structure of District work and the policies and procedures related to the work.

A typical way of gaining the knowledge, skills and abilities outlined above is:

Any combination of college and experience equivalent to graduation from a four year college with major course work in accounting or a closely related field with significant course work in accounting. Sub-professional accounting support work may be substituted for the education. Graduation from a four-year college is preferred.