

ACCOUNTANT

GENERAL DESCRIPTION OF CLASS

Under the direction of an administrator or manager, performs a variety of specialized, complex, and highly responsible accounting, auditing, and statistical functions requiring high levels of independent judgment and discretion; performs functions related to reconciling, preparing, maintaining, and auditing financial information; reconciles to the general ledger; prepares accurate and timely financial and statistical records and reports utilizing the District's financial system; monitors and tracks budgets and expenditures for a variety of departments, programs, funds, grants, and special projects; provides a basis for sound operational and financial planning through financial review, analysis, monitoring, and reconciliation. The incumbent performs work requiring extensive knowledge of budgeting, purchasing, accounts payable, accounts receivable, payroll, revenue, and processes and procedures applicable to areas of responsibility and may involve responsibility of lead direction of projects and staff performing related duties. Assigned responsibilities in Accountant classification may involve performing the most technical and difficult tasks, requiring specialized or advanced skill in one or more areas of the work assigned.

DISTINGUISHING CHARACTERISTICS: The Accountant performs professional accounting and financial activities requiring specialized knowledge of the District's Business Services day-to-day activities and operations related to various functions including but not limited to accounts payable, accounts receivable, revenue accounts, special program and grant funding, and purchasing; understands, applies, and explains the District's policies and procedures pertaining to the area of assignment. The incumbent is responsible for exercising initiative in identifying and resolving accounting discrepancies, problems, and/or concerns; ensures accounting transactions are completed accurately, timely, and in compliance with District, federal, state, and local policies, procedures, rules, and regulations.

REPRESENTATIVE DUTIES: The duties recorded below are representative of the duties of the class and are not intended to cover all the duties performed by incumbent(s) of any particular position. The omission of specific statements of duties does not exclude them from the position if the scope of work is similar, related or a logical assignment to this class. The essential duties of the class are indicated with an asterisk *.

BASIC FUNCTION: The duties of this classification may involve performing the most technical and difficult tasks, requiring specialized or advanced skill in one or more areas of the work assigned. The duties below are not inclusive but characteristic of the type of work associated with the class. Individual positions may do all or some combination of the duties listed below as well as other related duties.

1. Analyzes, prepares, and implements financial and auditing controls and reporting procedures involving budgeting, allocating, receiving, disbursing, accounting, and reporting of funds. *
2. Advises, assists, and closely monitors appropriate expenditure requirements for funds; ensures expenditures are coded accurately, in compliance with contractual constraints, and all appropriate reports, claims, and financial statements are filed with funding agencies. *
3. Prepares regular and special financial and statistical analyses, reports, statements, and summaries involving a variety of programs, funds, grants, special projects funds, and/or District funds depending on area of assignment. *

4. Analyzes accounting and reporting requirements of state, federal, or locally funded programs; establishes appropriate monitoring and auditing procedures and accounting methods; analyzes and monitors assigned program(s) for conformance with budget and fiscal guidelines. *
5. Monitors compliance with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) and District policies and procedures. *
6. Research and reports on accounting policies and procedures including but not limited to California Community Colleges' Budget and Accounting Manual (BAM). *
7. Oversees precautionary measures that ensure receipt and availability of funds for categorical, grants and capital projects, general, agency, enterprise, fiduciary, proprietary, internal service special revenue, and other funds dependent upon area of assignment, inventory replacement, and working capital reserves. *
8. Prepares journal vouchers, adjustments and closing entries; reviews trial balances and prepares statements and reports; reconciles open accounts receivable with the general ledger on a periodic basis. *
9. Receives monetary transactions, prepares deposits, and balances bank and deposit registers; assigns results to appropriate accounts and ledgers; prepares bank and cash in county reconciliations. *
10. Controls cash and transfers funds within accounts; monitors cash flow and cash availability; reconciles subsidiary ledgers with the general ledger. *
11. Utilizes various computer software programs and applications to maintain the chart of accounts; assigns account codes; processes and posts journals, receipts, and expenditures to the general ledger. *
12. Participates in year-end closing activities; prepares and processes manual and computerized year-end reports and reconciliations; completes and files reports and claims with funding agencies; prepares financial statements, as necessary. *
13. Reviews, investigates, and corrects errors and inconsistencies in financial entries, transactions, documents, and reports. *
14. Monitors and maintains budgets; prepares budget revenue transfers; assists with entering line-item budgets. *
15. Interacts with diverse populations and constituencies in a wide range of situations requiring judgement, tact, and diplomacy. *
16. May provide lead direction of projects and staff performing related duties and may provide work direction to student and short-term employees.
17. May establish upgrades associated with integrated computerized accounting information systems; balances the general ledger(s) to the District and/or the Butte County Auditor/Treasurer's accounting system, point of sales, and/or computer-based ordering system.
18. May serve on a variety of District committees as requested.
19. Performs other duties that support the overall objective of the position.

MINIMUM QUALIFICATIONS

EDUCATION/EXPERIENCE:

- Bachelor's degree* in Finance, Accounting, or related discipline; **AND**
- Four (4) years of work experience directly related to the duties and responsibilities of the position.

- Or, any combination of education and experience which would provide the required qualifications for the position.

*Bachelor's degree education equivalency is a 1 to 1 equivalency, one year of responsible work experience related to the classification for each full year (24-30 units) of college.

CERTIFICATES, LICENSES, REGISTRATION, SPECIAL AND/OR OTHER REQUIREMENTS:

- May be required to travel for various off-site meetings, trainings, conferences, and/or events in support of the overall objective of the position.

KNOWLEDGE, SKILLS, AND ABILITIES: (May be acquired through education, training and/or experience.)

Knowledge of:

- District and college policies, procedures, rules, and regulations related to the area of assignment.
- California Education Code and Title V as it relates to the area of assignment.
- Family Educational Rights and Privacy Act (FERPA).
- Federal, state, and the local laws affecting the accounting and financial systems of the District.
- Principles, practices, procedures, and theories of accounting with emphasis on systems design and analysis.
- Principles, practices, and terminology of general accounting, including financial statement preparation, financial control, and mandated reporting.
- Basic cost and project accounting methods and procedures.
- Modern accounting practices.
- Methods, practices, documents, and terminology used in financial recordkeeping.
- Auditing principles and practices.
- Accounting codes, classification, and terminology.
- GAAP, GASB, and BAM principles and procedures.
- Computer software programs, applications, databases, and Enterprise Resource Planning (ERP) systems; computer hardware and peripheral equipment related to the area of the assignment.
- Principles, practices, and procedures of auditing,
- Banking and investment policies, regulations, and practices.
- Current trends and developments in accounting and related fields.
- Research, statistical and forecasting methods used in accounting analysis and management.
- Principles of business, public administration, supervision, and training.
- Modern office technologies; operation of computer software and related programs, and office equipment.
- Record-keeping, filing, file sharing, and filing system methods and techniques.
- Effective communication skills both verbally and in writing.
- Microsoft Office Suite (Word, Excel, Outlook, and PowerPoint).

Ability to:

- Independently perform the essential responsibilities of the position.
- Interpret and apply District policies, procedures, rules, and regulations related to the area of assignment.

- Federal, state, and local laws affecting the accounting and financial systems of the District.
- Understand and apply District and department policies and procedures.
- Integrate local, state, and federal laws and regulations.
- Read, understand, learn, interpret, and apply rules, regulations, policies, and procedures.
- Verify the accuracy of financial data and information.
- Ensure proper authorization and documentation is verified in fund allocations and disbursements.
- Analyze, post, balance, and reconcile complex financial data and accounts.
- Extract, gather, compile, and analyze financial data.
- Prepare and generate clear, concise, and comprehensive financial statements, and a variety of reports, as needed.
- Update and maintain records, files, file sharing, and filing systems.
- Make sound, education decisions.
- Prepare clear, concise instructions, manuals, reports, and accounting statements.
- Plan, organize, and prioritize workload to meet schedules and timelines.
- Develop and implement comprehensive accounting systems and procedures.
- Apply research, analytical, and auditing techniques to the resolution of complex accounting problems.
- Utilize computer software programs and applications, computer hardware, and peripheral equipment in the performance of duties.
- Analyze accounting data and practices and apply pertinent laws, regulations, and principles.
- Independently apply good judgment in making decisions.
- Make required mathematical calculations rapidly and accurately.
- Provide technical assistance to others.
- Train others in specialized accounting practices and procedures.
- Work with diverse populations.
- Establish and maintain effective and cooperative working relationships with those contacted in the course of work.

RELATIONSHIPS WITH OTHERS:

The incumbents in this class are in daily contact with department, college, District faculty, staff, administrators, students, vendors, contractors, government agencies and organizations, and the public, as needed.

SUPERVISION EXERCISED and/or RECEIVED:

The incumbents in this class may provide work direction and/or guidance to lower-level staff, student workers, student assistants, and/or short-term, temporary employees.

The incumbents in this class receive general supervision from the assigned manager or other administrative superiors. Supervision is provided regarding interpretation and application of District, college, and/or department policies and procedures, applicable state and/or federal regulations. Work is usually performed independently and reviewed by supervisors as needed to ensure accuracy, completeness and compliance with practices and regulatory standards.

Incumbents in this class follow policies and guidelines as outlined by the District, college and/or departmental procedures, policies, and directives.

PHYSICAL AND MENTAL DEMANDS:

The physical and mental demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- **Physical Demands**

While performing the duties of this classification, the incumbent is regularly required to sit, walk, and/or stand, speak, or hear, both in person and by telephone. Use hands repetitively to finger, handle, feel or operate standard office equipment; reach with hands and arms; and occasionally lift and carry up to 25 pounds. must frequently sit and/or stand for long periods of time; dexterity of hands and fingers to operate a variety of computer and office equipment, The incumbent may be required to bend at the waist, kneel and/or crouch; move about the college or District site(s). Specific vision abilities required by this job include close vision and the ability to adjust focus and view a variety of computer screens, printed documents, and instructions.

- **Mental Demands**

While performing the duties of this class, the incumbent is regularly required to use written and oral communication skills; read and interpret data, information and documents; analyze and solve problems; observe and interpret people and situations; learn and apply new information or skills; perform highly detailed work on multiple, concurrent tasks; use math/mathematical reasoning; perform highly detailed work under changing priorities and deadlines on multiple concurrent tasks; work with frequent interruptions, and interact with District and/or college faculty, staff, management, administrators, students, educational institutions, and others encountered the course of work.

WORK ENVIRONMENT AND CONDITIONS:

- **Work Environment**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. The incumbent works under typical office conditions, and the noise level is usually quiet.

- **Working Conditions**

Work is performed primarily indoors where minimal safety considerations exist.

Butte Glenn Community College District (BGCCD) IS AN EQUAL OPPORTUNITY

EMPLOYER: To accomplish this job successfully, an individual must be able to perform, with or without reasonable accommodation, each essential function satisfactorily. Reasonable accommodations may be made to help enable qualified individuals with disabilities to perform the essential functions.

Butte Glenn Community College District is committed to creating a diverse workforce focused on equity, inclusion, and accessibility for all faculty, staff, administrators, managers, and students. The District is dedicated to building an environment that supports our diverse student populations providing opportunities to mentor, encourage, and prepare our students to be successful in the world and expose them to global perspectives. Our District community of professionals is devoted to enriching our students' lives by bringing to light a variety of ways to engage and discover their individual and collective paths through education.

BGCCD is committed to the principles of equal employment opportunity. It is the District's policy to ensure that all qualified applicants for employment and employees have full and equal access to employment opportunities and are not subject to discrimination in any program or activity of

Class Code: C185.100

Salary Range – CSEA 37 – Non-Exempt

the District on the basis of ethnic group identification, race, gender, color, language, accent, citizenship status, ancestry national origin, age, sex, religion, sexual orientation, gender identity, parental status, marital status, veteran status, physical or mental disability or medical condition, or on the basis of these perceived characteristics.