

ACCOUNTING ANALYST

DEFINITION

Under direction, performs professional accounting duties related to complex financial record keeping functions of the District; performs accounting and analysis of financial records; prepares complex financial reports and statements; compiles data and information for the annual budget or other special financial reports; and performs related work as assigned.

DISTINGUISHING CHARACTERISTICS

This is the journey/full working professional level class of the Accounting Support Series within the Yosemite Community College District (YCCD). Incumbents are expected to perform complex, journey-level analytical tasks within a broad framework of established procedures. At this level, incumbents work with considerable independence and initiative in completing regularly assigned tasks based on standard accounting and auditing procedures. Incumbents may be assigned new or special projects requiring analysis and development of procedures, subject to supervisory review and approval. Positions at this level are typically assigned to a centralized YCCD financial division.

SUPERVISION RECEIVED AND EXERCISED

An incumbent in this class typically works under the direction of a senior manager, receiving occasional supervision while working toward a definite objective that requires use of a wide range of procedures. Incumbents plan and/or determining specific procedures or equipment required to meet assigned objectives and solve non-routine problems, referring only unusual matters to a supervisor.

An incumbent in this class does not directly supervise other full-time employees, but may serve as a lead worker to assign, direct and/or monitor the work of subordinate technical and clerical full time, part time, and/or student employees on a project or assignment basis.

ESSENTIAL DUTIES

- Administers and maintains complex accounting records according to federal and state requirements; ensures compliance with laws, policies and procedures for recording and controlling financial transactions of assigned program budgets and/or accounts; performs internal control tests on accounts to ensure compliance and preparation for audits.
- Monitors and maintains complex general accounts in addition to a wide variety of specialized accounts such as the most complex investment, scholarship, donor or restricted accounts; recommends and initiates transfers and adjustments if appropriate; applies transactions and performs account reconciliation; posts investment gains/losses to fund balances; accrues interest; records contributions, noting and applying donor restrictions.
- Computes, prepares and files a variety of complex financial reports; monitors and summarizes financial and operating information related to federal funds disbursed by the District; reconciles differences between the Department of Education and the District's monthly federal disbursement amounts.

- Analyzes and verifies the accuracy of various financial and statistical reports and records submitted by District staff; communicates with staff regarding projected revenues, budgetary positions and other issues as appropriate.
- Prepares data for input into on-line fiscal and statistical data accounting systems; accesses, analyzes and distributes output reports.
- Prepares applications for state and federal funds.
- Reviews, reconciles and prepares adjusting entries for the payroll benefit account, the AP account and the clearing account.
- Works closely with the financial aid staff to project cash flow needed to cover student award disbursements; reconciles student data provided by the financial aid office; ensures that all payments have been made, refunds are accounted for, and expenditures are reported.
- Balances and processes checks for student scholarships and loans, verifies scholarship name and account number, and ensures there are sufficient monies to cover scholarship funds.
- Journalizes and posts cash receipts into the computerized system for various accounts; verifies computer balances against journal balances; reconciles petty cash funds.
- Reviews and approves expenditure transfers for input.
- Prepares trial balances, financial statements and schedules.
- Analyzes General Ledger account balances; organizes information for independent audits of District accounting records and represents the District during audits as assigned.
- Communicates with District staff, as well as county and State program managers, regarding accounting and reporting requirements and problems; may direct, train, instruct and/or lead the work of subordinate staff on a project or assignment basis.
- Develops and implements methods for the utilization of computers and other specialized office equipment complimentary to accounting work; trains new employees on computerized database systems, as necessary.
- Performs other related duties as assigned.

MINIMUM QUALIFICATIONS

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The knowledge and ability requirements are representative of essential duties. Reasonable accommodation may be made to enable individuals with disabilities to perform the essential functions of the position.

Education and Experience:

Pattern I

- Experience: Two years equivalent to an Accounting Specialist/Grants Accounting Specialist at YCCD.

OR

Pattern II

- Education: Possession of a bachelor's degree from an accredited four-year college or university with major course work in accounting, finance or a closely related field of study.
- Experience: Three years performing professional accounting work, preferably in an academic or public sector setting.

Special Requirements:

- None

Knowledge of:

- The full range of functions, policies and professional principles related to accounting, auditing and financial reporting.
- Generally Accepted Accounting Principles.
- Federal and State categorical reporting procedures.
- Complex accounting record systems, with emphasis on general ledger accounting structures.
- Data processing applications relevant to business management and accounting; standard business computer software such as spreadsheet, word processor and database management systems.
- Complex methods and techniques of financial analysis.
- Complex methods and techniques of general ledger reconciliation.
- Operations and services of an academic financial aid program, including federally funded grant administration.

Ability to:

- Perform a variety of complex professional accounting, financial analysis and auditing functions.
- Initiate and process journal entries for assigned program accounts.
- Record and disburse assigned monies among various program accounts.
- Reconcile and electronically file appropriate income tax forms.
- Perform a variety of complex accounting functions supporting the administration of student scholarships, loans and federally funded grants.
- Prepare year-end closing entries for assigned program accounts.
- Establish and maintain appropriate accounting procedures according to federal and state requirements.
- Prepare a variety of clear and concise administrative and financial reports.
- Maintain and update a variety of accurate financial records, logs, charts and other documents.
- Reconcile general ledger accounts.
- Understand and independently carry out complex oral and written instructions.
- Adapt standard business accounting principles to college/district situations.
- Administer diverse accounting and financial systems.
- Perform arithmetical calculations with speed and accuracy; operate available technologies as administrative tools.
- Communicate effectively, both orally and in writing.
- Establish and maintain effective work relationships with those contacted in the course of the work.

Licenses and Certificates:

- Depending upon assignment, possession of a valid license to drive in California may be required.

Physical and Mental Standards:

- **Mobility:** ability to sit for long periods, move about an office, stand occasionally, reach above and below desk level.

- **Dexterity:** fine manipulation sufficient to operate a computer keyboard, handle individual papers, write and take notes.
- **Lifting:** frequent lifting of papers, files, equipment and material weighing up to 10 pounds.
- **Visual Requirements:** close vision sufficient to read files, documents, and computer screens and do close-up work; ability to adjust focus frequently.
- **Hearing/Talking:** ability to hear normal speech, speak and hear on the telephone, and speak in person.
- **Emotional/Psychological Factors:** ability to make decisions and concentrate; frequent contact with others including some public contact; frequent deadlines and time-limited assignments.

TYPICAL WORKING CONDITIONS

- Work is generally performed in a standard office environment.

Class Adopted: 03/01/09

Class Amended: [XX-XX-XX](#)