AUBURN
Human Resources

Accountant II, Financial Reporting

Job Description

JOB INFORMATION

Job Code	KA08B
Job Description Title	Accountant II, Financial Reporting
Pay Grade	FO10
Range Minimum	$60,970
33rd %	$75,190
Range Midpoint	$82,300
67th %	$89,420
Range Maximum	$103,640
Exemption Status	Exempt
Organizational use restricted to the following divisions	113 AVP-Financial Services/Controller
Approved Date:	3/11/2024 5:55:19 PM

JOB FAMILY AND FUNCTION

Job Family:	Financial & Business Operations
Job Function:	Accounting & Finance

JOB SUMMARY

Responsible for supporting financial reporting activities within the University and is an intermediate-level position. This role requires a deeper understanding of financial reporting, analysis, and decision-making processes.

RESPONSIBILITIES

- At the direction of the Controller, Assistant Controller or Accountant III, prepares, edits, and reviews the University's Annual Financial Report, ensuring compliance with GAAP and 100+ GASB pronouncements. Completes assigned year-end accrual period entries to ensure compliance with GAAP and GASB for all four divisions of the University. Completes assigned audit activities to ensure departmental compliance with GAAP and GASB pronouncements. Assists in the preparation of footnote disclosures required by the GASB pronouncements and annual audit schedules for external auditors, as well as State Examiners of Public Accounts. Assists them with answering questions about financial activity and compliance with State of Alabama laws and regulations. Utilizes policies and procedures in place to adhere to financial internal controls.
- At the direction of the Controller, Assistant Controller or Accountant III, assists in reviewing legal documents (lease agreements and subscription-based IT arrangements) to appropriately account for lease/subscription assets and liabilities in accordance with GAAP and GASB.
- At the direction of the Controller, Assistant Controller, or Accountant III, prepares monthly reconciliations (including, but not limited to, bank reconciliations, prepaid insurance, general liability, bond spending, and payroll to fringe expenditures to financial statements) and analysis of financial data to include, but not limited to, revenue and expenditure analysis, calculating projections, and explaining variances on request to enhance administrative decisions affecting university-wide policies and procedures. Reviews wire transfers and related documentation between Procurement and Business Services and Cash Management to ensure wires are initiated by the department and approved by appropriate units.
- Reviews and/or prepares journal entries, collection reports (including reimbursement of purchasing card transactions and vanity tags) and cash transfers for University transactions throughout the year for all University departments and units as well as year-end audit adjustments and reclassifications to make sure financial transactions are in accordance with GAAP and GASB pronouncements. At the direction of the Accountant III, assists in completing entries to fund bond projects and allocate cash pool interest to applicable Banner funds.
- At the direction of the Controller, Assistant Controller or Accountant III, tests all Banner Finance upgrades, which occur at least quarterly. Reviews system reports. Researches issues and coordinates with Information System Support personnel to resolve out-of-balance issues. Ensures proper documentation is uploaded to Xtender.

RESPONSIBILITIES

- At the direction of the Controller, Assistant Controller or Accountant III, prepares ad hoc reports for internal and external constituencies, including Institutional Research, Risk Management, bond rating agencies, financial institutions, as well as state federal agencies. Assists in preparing surveys including, but not limited, to Integrated Postsecondary Education Data System (IPEDS), Delaware Study of Instructional Costs, and Times Higher Education Survey. Reviews Agency funds and notifies responsible parties of deficits. Prepares monthly statements for the Auburn University & Dixon Conference Center (AUHDCC) and the Jule Collins Smith Museum and completes legal expense analysis for General Counsel. Completes the annual Service Center break-even analysis and approval of the rate development calculation for 50+ service and recharge centers.
- At the direction of the Controller, Assistant Controller or Accountant III, records and monitors internal loans. Prepares amortization schedules and monthly entries to charge principal and interest payments. Ensures transactions are updated to the general ledger. On a monthly basis, prepares bond payments, including booking the transactions to the general ledger. Assists in the preparation of the Bond Offering Statement. During a bond offering, assists in obtaining data to present to the rating agencies.

The responsibilities listed above show the typical duties for jobs in this classification. Actual tasks may differ depending on the department's needs. Other similar duties may be assigned with discretion of the supervisor. Not every duty will apply to every position, and the amount of time spent on each task can change based on department needs.

SUPERVISORY RESPONSIBILITIES

Supervisory Responsibility	May be responsible for training, assisting or assigning tasks to others. May provide input to performance reviews of other employees.

MINIMUM QUALIFICATIONS

To be eligible, an individual must meet all minimum requirements which are representative of the knowledge, skills, and abilities typically expected to be successful in the role. For education and experience, minimum requirements are listed on the top row below. If substitutions are available, they will be listed on subsequent rows and may only to be utilized when the candidate does not meet the minimum requirements.

MINIMUM EDUCATION & EXPERIENCE

Education Level	Focus of Education		Years of Experience	Focus of Experience	
Bachelor's Degree	Degree in Accounting or a Degree plus a CPA.	and	4 years of	Experience in financial reporting and/or auditing.	Or
Master's Degree	Masters of Accountancy (MAcc) or Masters in Business Administration (MBA) is desired.		2 years of	Experience in financial reporting and/or auditing.	

MINIMUM LICENSES & CERTIFICATIONS

Licenses/Certifications	Licenses/Certification Details	Time Frame	Required/ Desired	
Certified Public Accountant (CPA)	If degree is not in Accounting, Certified Public Accountant license is required.	Upon Hire	Required	

REQUIRED PRE-EMPLOYMENT/ONGOING SCREENINGS

Financial History Check

PHYSICAL DEMANDS & WORKING CONDITIONS

Physical Demands Category:	Other

PHYSICAL DEMANDS

Physical Demand	Never	Rarely	Occasionally	Frequently	Constantly	Weight
Standing			X			
Walking			X			
Sitting				X		
Lifting			X			Up to 10 pounds
Climbing		X				
Stooping/ Kneeling/ Crouching		X				
Reaching				X		
Talking				X		
Hearing				X		
Repetitive Motions				X		
Eye/Hand/Foot Coordination				X		

WORKING ENVIRONMENT

Working Condition	Never	Rarely	Occasionally	Frequently	Constantly
Extreme cold		X			
Extreme heat		X			
Humidity		X			
Wet		X			
Noise		X			
Hazards		X			
Temperature Change		X			
Atmospheric Conditions		X			
Vibration		X			

Vision Requirements:

Ability to see information in print and/or electronically.