



## Position Description (PD)

PCN	08-0423
JOB TITLE	SENIOR ACCOUNTANT
LOCATION	ANCHORAGE
RANGE	22
REPORTS TO	ASSISTANT CONTROLLER 08-X117
FLSA EXEMPT	YES
REVIEWED BY: (NAME AND DATE)	JOSE AGUILAR, MARCH 2025
APPROVED BY: (NAME AND DATE)	LINDA SENN, MARCH 2025
EFFECTIVE DATE	3/17/2025

### Position Purpose:

This position performs advanced financial and project accounting services for the Alaska Industrial Development and Export Authority (AIDEA). Responsibilities encompass areas of general accounting, project accounting, audit preparation, and financial reporting. This position is also responsible for ad-hoc projects and may provide budgetary support for AIDEA.

### Essential Functions:

#### GENERAL ACCOUNTING

- Researches Governmental Accounting Standards Board (GASB) standards, implementation guidance, and other Generally Accepted Accounting Principles, and assists with implementation of new requirements.
- Supports the annual audit process, audit work paper preparation, and financial statement preparation
- Assists with period-end closes, documentation, and production of work papers
- Responsible for recording capital assets and monthly depreciation
- Prepares and maintains lease accounting schedules
- Monitors quality and accuracy of financial information by periodically reviewing key accounting processes and accounts
- Reviews internal control processes and develops procedures and recommendations at the direction of the Authority's controller
- May review and post accounting entries
- Performs reconciliations of any general ledger accounts that are directly posted to
- Prepares reclassifications/correcting entries, accruals, and adjusting entries for posting
- Other duties as assigned

## FINANCIAL REPORTING AND ANALYSIS

- Periodic financial reporting as requested
- Performs high-level accounting analysis and generates accounting reports for projects, loans, investments, other assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position.
- Compiles data, creates special and ad hoc reports, database queries, analysis, and status reports to assist management with information for informed decisions
- Modifies, maintains, and supports existing company reports
- Assists with preparation of the annual cost of funds and minimum interest rate calculations required for setting the loan participation program rates.

## BUDGET

Under the general guidance of the AIDEA Controller and the Senior Budget Analyst, this position provides the following budgetary support:

- Monitors the financial activity of any component units and reports the budget status to management on a quarterly or more frequent basis in the absence of the Senior Budget Analyst
- Compiles data and prepares reports for planning and monitoring operational, capital, and project budgets
- Monitors budgets by reviewing reports and accounting records to determine if allocated funds were spent in accordance with the budget, researches and identifies variances, and reports back to appropriate management
- Records budget entries into the Authority's enterprise resource planning (ERP) system and into the Alaska Budget System (ABS) May prepare budget documents, including fiscal notes, for submission to the Department of Community, Commerce, and Economic Development (DCCED)
- Maintains internal operating and capital budgets in the Authority's ERP system (Navision)
- Assists Senior Budget Analyst with the generation of monthly or quarterly internal budget reports when needed
- Verifies funding availability for procurements
- Provides support for the development of the Authority's capital and project budgets
- Acts in a backup capacity to the Senior Budget Analyst position

### Work Demands

The following identifies some of the physical and mental demands and potential hazards typically encountered by this position. These are job demands which can be *reasonably anticipated and are an expectation of the job*.

Keeping in mind the essential functional areas and duty statements described in section 2, select the rating that best matches the requirement of this position according to the following descriptions:

**Rating**      **Description**

**Not Required (N):** Not required of this position.

**Present (P):** Requirement is present, but is **not** essential to the position.(For example, a receptionist may encounter aggressive or angry people, but this is not an essential assignment.)

**Occasional (O):** Required 33 percent of the time or less **and** essential to the position.(For example, a lifeguard swims only occasionally, but it is essential that a lifeguard be able to swim; a correctional officer must control aggressive/angry people who are life threatening.)

**Frequent (F):** Required over 33 percent of the time **and** essential to the position.

Physical Requirements	Rating			
	N	P	O	F
Sitting		P		
Walking		P		
Standing		P		
Running	N			
Jumping	N			
Bending or twisting	N			
Squatting or kneeling	N			
Crawling	N			
Reaching above shoulder level		P		
Reaching below shoulder level		P		
Ascending or descending using a ladder or other conveyance	N			
Climbing stairs	N			
Driving cars, light duty trucks		P		
Driving heavy duty vehicles	N			
Using floor mounted foot controls to operate equipment (e.g., not driving a car)	N			
Repetitive motion of hands/fingers (e.g., keyboarding, turning pages)				F
Fine manipulation with fingers				F
Pinching with fingers		P		
Grasping with hand, gripping		P		

Load, unload, aim, and fire handguns, shotguns or other firearms	N			
Lifting/carrying up to 25 pounds		P		
Lifting/carrying 26-50 pounds	N			
Lifting/carrying more than 50 pounds	N			
Pushing/pulling up to 25 pounds		P		
Pushing/pulling 26-50 pounds	N			
Pushing/pulling more than 50 pounds	N			
Balancing on moving surfaces	N			
Balancing on narrow surfaces	N			
Balancing on slippery surfaces	N			
Balancing on uneven surfaces	N			
Restraining/grappling with people in a public protection environment	N			
Seeing objects at a distance – when driving		P		
Seeing objects peripherally – when driving		P		
Using depth perception – when driving		P		
Seeing close work (e.g., typed print)				F
Distinguishing colors	N			
Hearing conversations or sounds				F
Hearing via radio or telephone				F
Communicating through speech				F
Communicating by writing/reading				F
Distinguishing odors by smell	N			
Distinguishing tastes	N			

Work Environment	Rating			
	N	P	O	F
Work in/exposure to inclement weather	N			
Work in/exposure to cold water	N			
Work/live in remote field sites	N			
Work in confined areas (under desks, in heating vents, etc.)	N			
Exposure to dust, chemicals, or fumes	N			

Exposure to hazardous equipment (e.g., guns, chainsaws, explosives)	N			
Exposure to electrical current (not outlets)	N			
Swimming/scuba diving	N			
Work at heights up to 25 feet (e.g., towers, poles)	N			
Work at heights over 25 feet (e.g., towers, poles)	N			
Work in urban or highway traffic (other than driving)	N			
Work around moving machinery or mobile equipment	N			
Work around moving mechanical parts	N			
Work on and off moving equipment	N			
Work on slippery or uneven surfaces	N			
Work/travel in boat/small aircraft/helicopters	N			
Exposure to high noise levels	N			
Exposure to infection, germs, or contagious diseases (e.g., hospital, lab, clinic, etc.)	N			
Exposure to blood, body fluid, or materials potentially contaminated by blood or body fluids (e.g., hospital, lab, clinic, public protection environment)	N			
Exposure to needles or sharp implements (e.g., hospital, kitchens)	N			
Use of hot equipment (e.g., kitchen ovens, lab equipment)	N			
Exposure to wild/dangerous animals	N			
Exposure to insect bites or stings	N			
Exposure to aggressive/angry people in a public protection environment	N			

Other Work Demands	Rating			
	N	P	O	F

**Explain any special physical, mental, or behavioral requirements of the position that have not already been addressed.**

While performing the duties of this position, the employee is frequently required to sit; use hands or fingers; handle or feel; talk and hear. The employee is occasionally required to reach with hands and arms. The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

**Describe the Level of Authority and Independence the Incumbent of the Position Exercises.**

*(List the actions the incumbent takes or the decisions the incumbent makes on a regular basis without obtaining prior approval from a higher-level employee. For example, explain how the incumbent of the position has the authority to commit the organization, or any parts thereof, to a course of action.)*

The incumbent exercises discretion regarding guidance and implementation on how to apply accounting pronouncements to the Authority's transactions. The incumbent develops standards to measure financial information required for core business decision makers.

**Special Requirements of this Position, if not listed above:**

Requires advanced skills in working with ERP systems, Excel, Word, email, and general office equipment.

**CRITICAL KNOWLEDGE, SKILLS, AND ABILITIES:**

- Working knowledge of Generally Accepted Accounting Principles (GAAP), and how to use the Governmental Accounting Research System maintained by the Governmental Accounting Standards Board
- Research of accounting standards, state and federal regulations, and state legislation
- Ability to communicate financial information and processes in writing and verbally
- Ability to prepare financial statements, analyze complex financial data, and prepare audit work papers and financial statements
- Knowledge of budget, procurement, and project funding processes
- Knowledge of financial information technology terminology
- Self-motivated and able to accomplish position duties with very little direction or supervision

**Desired Qualifications:**

Any combination of education and/or experience that provides the applicant with the knowledge, skills, and abilities in accounting, auditing or equivalent to those typically gained by:

- A bachelor's degree in accounting or a related field, and a minimum of three (3) years of professional experience in governmental accounting or auditing.
- Applicants who have passed all or part of the CPA exam may substitute three (3) months experience for each part of CPA exam passed.
- Consideration may also be given to a combination of coursework in governmental accounting and equivalent professional experience. Consideration may also be given to professional experience only and may be substituted for educational requirements on a year-for-year basis.

**Distinguishing Characteristics:**

*(for flexibly staffed positions only – list differences between one level of the position to each other level)*

NA

**Supervision:**

*(List PCNs and titles of positions this position supervises)*

NA