

**KIT CARSON ELECTRIC COOPERATIVE, INC.**

**POSITION DESCRIPTION**

**POSITION TITLE:** Senior Accountant

**FLSA STATUS:** Exempt

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**POSITION FUNCTION:**

The Senior Accountant position is responsible for direct support in the execution of our fiscal objectives, for the reporting integrity of taxes, financial records and reports within various accounting applications and for compliance with established policies and requirements of general accepted accounting principles (GAAP), Cooperative Accounting Policies and Procedures and various regulatory agencies (RUS, IRS, New Mexico Department of Taxation and Revenue).

**DUTIES AND ACCOUNTABILITIES:**

**(Note:** The following duties and accountabilities may be performed by the Senior Accountant in an individual contributor capacity.

**Responsibilities:**

- Analyzes complex financial data, extracts, and defines relevant information
- Exercises accounting control over a group of accounts within an assigned area
- Records, classifies, and summarizes labor and plant-related financial transactions and events in accordance with generally accepted accounting principles
- Ensures compliance with GAAP, Rural Development Utilities Programs (RDUP), IRS, and FERC requirements
- Initiates and processes journal entries into various accounts
- Reconciles sub-ledgers to the general ledger and resolves differences
- Prepares internal and external financial reports, explains accounting transactions, and resolves accounting issues and discrepancies
- Ensures compliance with the RUS Uniform System of Accounts, company policy, and internal controls related to the cost accounting process
- Reviews proposed projects, assigns project identification numbers based upon project type, and maintains all related activity in project costing applications
- Maintains all detailed fixed asset records including, but not limited to, additions, depreciation, retirements, transfers, and adjustments
- Analyzes, prepares, and processes accounting entries for all asset transactions, including depreciation
- Prepares the annual property tax return and validates county tax assessments
- Prepares all internal and external reports related to fixed assets and projects

- Provides analysis, supporting schedules, or documentation as needed for the annual independent audit and regulatory compliance audits
- Cross-trains in other areas within the department
- May conduct internal audit projects to ensure compliance with management policies and procedures; as required
- Serves as manager or coordinator of special projects and assignments; may assume broader managerial duties during temporary absences of the Chief Financial Officer.
- Performs other duties as assigned.

### **JOB RELATIONSHIPS:**

Supervised by: Chief Financial Officer.

### **Key Competencies, Skills and Abilities:**

- Ability to demonstrate practical knowledge of GAAP
- Strong written and oral communication skills
- Strong Excel, Microsoft Office skills
- Discretion in handling and managing sensitive accounting data
- Collaboration with complex technical resources and functions is essential
- Interpersonal skills to maintain effective work relationships and obtain desired results
- Ability recommend and contribute to the development of work programs, budgets, workflow, and improved methods
- A commitment to a continuous program of self-development
- Interest and willingness to accept increasing responsibilities
- Technical/professional knowledge and skill within area of concentration
- Contributing to team success
- Decision-making
- Customer orientation
- Initiating action
- Exceptional standards of work and personal ethics.

### **Preferred requirements:**

- One to three years' accounting experience
- Advanced accounting degree or CPA designation.
- Experience with RUS accounting practices or equivalent accounting exposure and experience.
- Demonstrated knowledge of FERC and RUS accounting rules

### **How success in the position will be determined:**

- Accuracy of assigned task completion
- Timeliness of assigned task completion
- Contribution to internal process improvement

- Adherence to internal controls
- Increase in company/industry knowledge.

**EDUCATIONAL/EXPERIENCE REQUIREMENTS:**

A Bachelor's Degree in Accounting or a business-related field with an accounting concentration is required; must possess 1-3 years prior working experience in progressively more responsible accounting positions wherein the knowledge and abilities to competently and effectively apply both generally accepted accounting principles have been amply demonstrated.

**WORKING CONDITIONS; PHYSICAL AND COGNITIVE REQUIREMENTS:**

The position is largely sedentary in nature and duties are primarily performed in an office setting, although some standing, walking, stooping and bending is required; lifting requirements are minimal. Limited travel is required. The incumbent must possess and demonstrate the cognitive abilities to successfully perform the following activities on a regular basis: reading, writing; perform complex mathematical calculations; conduct research and analysis exercises; coordinate, resources and processes; evaluate results; organize work and project assignments; effectively present oral and written information; adhere to fixed and variable standards, methods and procedures; interact effectively with others in joint efforts; and, adjust to changing work assignments. May be required to work beyond scheduled hours to meet audit requirements as well as other accounting functions requiring deadlines

**OTHER INFORMATION:**

The foregoing position description is not limiting nor is it all-inclusive of the duties to which an incumbent employee may be assigned. In order to ensure maximum workforce flexibility and efficiency, to promote cross-training among positions, and to meet changing business needs, employees will be assigned to differing and additional duties as are deemed necessary or desirable by management.