

## ACCOUNTANT

**DISTINGUISHING FEATURES OF THE CLASS:** This position involves responsibility for maintaining the accounting records of a governmental agency according to established accounting procedures and practices. The incumbent oversees financial transactions, installation and maintenance of accounting systems, payroll procedures and preparation of reports and fiscal analyses. Work is performed under general direction of a higher level employee with leeway allowed for the exercise of independent judgment in planning and carrying out assignments. Supervision may be exercised over clerical support staff. Does related work as required.

### TYPICAL WORK ACTIVITIES:

Performs general accounting duties such as maintaining a general ledger, making journal entries, advising supervisors in regard to appropriate balances and fund transfers, and reconciling trial balances, bank statements and accounts;

Assists in the development and implementation of new accounting procedures and systems in order to provide a clear audit trail of financial transactions;

Prepares a variety of tax, financial and statistical reports and analyses to comply with State, Federal, and local requirements and to provide pertinent information for decision making;

May assist in the preparation of an annual budget including estimation of revenues and appropriations;

Keeps informed of economic trends and advises responsible officials regarding financial planning and investments;

May coordinate the introduction and maintenance of data processing operations, including the preparation of schedules, in relation to accounting functions;

May make recommendations concerning ways of reducing operating costs and increasing revenues based on knowledge of reimbursement formulas, market trends, and legislative development;

Assists in the implementation of new accounting pronouncements;

Participates in meetings concerning equipment purchases, capital construction and other expenditures which have an impact on municipal finances.

### FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES, AND PERSONAL CHARACTERISTICS:

Good knowledge of the principles, practices and terminology of general and governmental accounting;

Good knowledge of financial administration including budgeting and reporting;

Working knowledge of office terminology, practices and procedures;

Working knowledge of business arithmetic and English;

Working knowledge of trends and current developments in the field of accounting;

Ability to review reports, find and define problems, and propose solutions;

Ability to cope with stringent deadlines;

Ability to devise and maintain accounting systems;

Ability to prepare and analyze complex financial and statistical records, reports and statements;  
Ability to prepare and present complex oral and written reports clearly and concisely;  
Ability to plan and supervise the work of others;  
Ability to operate a computer terminal;  
Ability to perform close, detail work involving considerable visual effort and strain;  
Good judgment;  
Accuracy.

**MINIMUM QUALIFICATIONS:**

- A) Graduation from a regionally accredited college or university, or one accredited by the New York State Board of Regents to grant degrees, with a Bachelor's degree in accounting, business or public administration, economics or related field, including or supplemented by 15 semester credit hours in accounting; or
- B) Completion of a minimum of 60 semester credit hours at a regionally accredited college or university, or one accredited by the New York State Board of Regents to grant degrees, including or supplemented by 15 semester credit hours in accounting, and two years of accounting or auditing experience involving the maintenance of agency books and the preparation of budget and financial reports;
- C) An equivalent combination of training and experience as defined by the limits of A) and B) above.

**NOTE:**

Accounting - professional level position which involves the art of recording, classifying, verifying and reporting financial data and presenting an analysis or interpretation of their significance. Its function is to provide quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions and in making reasoned choices among alternate courses of action. It includes the preparation of financial statements and schedules.

Auditing - the art of confirming financial statements for the purpose of expressing an opinion that these statements fairly represent the financial condition of the enterprise and its operating results, and further that these statements are presented to conform with generally accepted accounting standards in a consistent manner. Auditing is the art of documenting the veracity of financial data; it includes a critical review of internal controls, a systemic examination and verification of financial records and documents, and an appraisal of fiscal procedures and operations.