

ACCOUNTANT

DISTINGUISHING FEATURES OF THE CLASS: These duties involve the performance of a variety of complex and technical accounting work relating to fiscal transactions of the greatest importance. They include responsibility for maintaining and keeping in balance the general ledger, accounting for all revenues received and having over-all charge of books of original entry and subsidiary ledgers for accounts contained in the general ledger. In addition the incumbent prepares complex reports as required. The work is distinguished from positions in the Account Clerk series by reason of its complexity and the need to employ technical accounting skills and professional judgment. Consequently, to qualify for the position one must have specific qualifications of training and experience not necessarily required in positions in the Account Clerk series. Ordinarily, an employee is regarded as a specialist concentrating on the most complex accounting operations in the office. The work, which is performed under general supervision in accordance with established accounting principles and the requirements of relevant law and rules, involves regular continuing supervision over others. Does related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative only) Is responsible for maintaining the general ledger serving as a central record and control on a number of individual accounts; Maintains subsidiary ledgers on individual accounts, totals of which are contained in the general ledger; Has charge of books of original entry such as general journal, cash journal, etc.; Prepares quarterly financial reports of balance of the appropriation accounts for all departments; Prepares the annual financial report; May be in charge of the accounting for special programs supported by funds from the State and Federal governments; May have limited responsibility for the deposit and investment of agency funds.

FULL PERFORMANCE, KNOWLEDGE, SKILLS, ABILITIES, AND PERSONAL CHARACTERISTICS: Thorough knowledge of modern accounting principles and practices as related to a public agency; Resourcefulness in applying accounting procedures and practice to problems encountered in work; Ability to prepare and maintain accounting records and reports; Ability to analyze accounting records and financial statements and to draw logical conclusions therefrom; Ability to understand and carry out complex oral and written directions; Ability to plan, organize and direct the work of others; Mental alertness; Good accounting judgment; A high degree of accuracy; Initiative and resourcefulness; Physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS: Either

- A. Graduation from a regionally accredited or New York State registered four year college or university with a Bachelor's degree including or supplemented by the completion of 18 credit hours in accounting; AND two years of fulltime accounting or auditing experience, OR four years of fulltime responsible experience in maintaining financial accounts and records; OR
- B. Graduation from a regionally accredited or New York State registered two year college with a two year degree, or completion of sixty (60) credit hours which includes or is supplemented by the completion of 9 credit hours in accounting and either: (1) Four years of fulltime accounting or auditing experience; OR (2) Eight years of fulltime responsible experience in maintaining financial accounts and records; OR
- C. An equivalent combination of training and experience as indicated in (A), (B), or © above.

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