

ACCOUNTANT

DISTINGUISHING FEATURES OF THE CLASS: The work involves maintaining, examining, analyzing, and interpreting accounting records for the purpose of providing advice and preparing financial reports and statements. The work is performed under general supervision with considerable leeway permitted in the exercise of independent technical judgement. Supervision may be exercised over the work of subordinate employees. An Accountant does related work as required.

TYPICAL WORK ACTIVITIES:

- Establishes accounting records and procedures to conform to local policy, state and federal requirements, and installs procedures for encumbrance, expense accounting, and distribution of revenues into proper fund accounts;
- Prepares and transmits periodic and special financial reports to appropriate federal and state authorities and as required by the local agency, provides fiscal, statistical, and business management information in support of state and federal grant applications for agency projects;
- Reviews transactions and makes postings to books of original entry including the general ledger and general journal;
- Analyzes the effects of transactions upon account relationships;
- Verifies and enters details of transactions as they occur or in chronological order;
- Classifies receipts and expenditures;
- Prepares Trial Balances;
- Maintains subsidiary ledger accounts;
- Prepares billings for amounts due the organization or agency;
- May maintain records and process payments for employee insurance programs, union dues deductions, or related payroll charges;
- May maintain payroll records and prepare payrolls;
- May perform duties and responsibilities of position using an electronic data processing system to process, record, and report accounting data.

FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES, AND PERSONAL CHARACTERISTICS: Good knowledge of accounting principles and practices; good knowledge of methods used in keeping financial accounts and records; good knowledge of modern office terminology, practices, and procedures; ability to acquire a working knowledge of the uniform system of accounts prescribed for the jurisdiction; ability to prepare complete and accurate financial reports; ability to follow oral and written directions; ability to get along well with others; accuracy; physical condition sufficient to perform essential functions of the position.

MINIMUM QUALIFICATIONS:

- A) Possession of a bachelor's degree including or supplemented by successful completion of 18 semester credit hours in Accounting;

OR

- B) Possession of an Associate Degree in Accounting and two (2) years of accounting, financial auditing, or full charge bookkeeping experience, or its part-time equivalent, which is defined as experience which must have involved the accumulation of financial and statistical data into general and subsidiary ledgers and journals and the compilation of this material into financial reports* and studies;

OR

- C) Four (4) years of accounting, financial auditing, or full charge bookkeeping experience, or its part-time equivalent, which is defined as experience which must have involved the accumulation of financial and statistical data into general and subsidiary ledgers and journals and the compilation of this material into financial reports* and studies;

OR

- D) An equivalent combination of education and experience as defined by the limits of A), B), and C).

NOTE: Your degree must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education. If your degree was awarded by an educational institution outside the United States and its territories, you must provide independent verification of equivalency. A list of acceptable companies who provide this service can be found on the New York State Civil Service website. You must pay the required evaluation fee.

* Financial reporting is defined by the preparation of reports such as: estimated income; profit/loss statements; bank reconciliation; income determination; asset and equity valuation; financial statement analysis; or computing and filing tax forms such as withholding tax, quarterly deposit tax, estimated income tax or business tax.

NOTE: Work experience posting, billing, handling cash receipts, computing monthly trial balances, debits or credits, collection on accounts, or balancing internal accounts to financial statements is not qualifying work experience for this classification.

CATTARAUGUS COUNTY CIVIL SERVICE

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