

JUNIOR ACCOUNTANT

DISTINGUISHING FEATURES OF THE CLASS:

This is a technical position responsible for assisting in one or more of the basic phases of the accounting or auditing process. Incumbents in this class are required to be familiar with accounting, budgeting and reporting in a municipal agency or school district. This class differs from that of Account Clerk III, Account Clerk Typist III, or Principal Account Clerk in which the primary work consists of complex financial recordkeeping duties and supervision of account keeping personnel, by virtue of participation in the maintenance of financial management activities. The work differs from that of Accountant by virtue of narrower scope of responsibility in the full accounting process, degree of independence exercised, lower level of complexity in assignments, and less supervisory responsibility. Work is performed under direct supervision of a higher level employee. Supervision may be exercised over lower level personnel.

TYPICAL WORK ACTIVITIES:

1. Maintains staff control over various accounting methods and procedures to insure that they are within the framework of a manual or automated system and financial management objectives by spot-checking or participating in the maintenance of various fiscal records and advising supervisor of any deviations from established policy;
2. Reviews the preparation and posting procedures for services and materials, including those involving reimbursement, for conformance with established accounting principles and funding guidelines, and for mathematical accuracy;
3. Acts as a resource to subordinate and administrative personnel as to proper classification, distribution and recording, and management of accounting-related data;
4. Researches for fiscal data required for the preparation of information necessary for management reports, budget detail and/or program cost analysis;
5. Prepares or participates in the preparation of monthly schedules and financial statements;
6. Verifies, classifies and codes financial transactions for manual or computer input following accepted accounting practices subject to applicable laws, rules and regulations;
7. Posts from books of original entry to general or subsidiary ledgers;
8. May assist in the development and preparation of the annual budget;
9. May review details of trial balances and bank reconciliations and seek to determine adjustment entries required (scope and extent) to correct over expenditures and under expenditures within an account;
10. Under supervision of a higher level professional or administrator, may be responsible for investment of funds;
11. May maintain personnel records and prepare mandated forms and reports;
12. May supervise the work of subordinate personnel;
13. Does related work as required.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Good knowledge of the theories and principles utilized in modern accounting and auditing; knowledge of techniques and procedures of modern accounting and auditing operations; ability to prepare, maintain and audit financial and statistical records; ability to learn automated accounting procedures; ability to learn principles and techniques of supervision; ability to gather, assemble, consolidate, and analyze facts and draw conclusions; ability to understand and follow complex oral and written directions; ability to establish and maintain effective working relationships with others; a high degree of accuracy; integrity; sound professional judgment; tact and courtesy; physical condition commensurate with the demands of the position.

JUNIOR ACCOUNTANT (Cont'd)

MINIMUM QUALIFICATIONS:

- EITHER: (A) Graduation from a regionally accredited or New York State college or university with a Bachelor's degree which included or is supplemented by the completion of eighteen (18) credit hours in accounting;
- OR: (B) Completion of sixty (60) credit hours at a regionally accredited or a New York State college or university which shall have included a minimum of twelve (12) credit hours in accounting, and two (2) years of paid work experience in the performance of complex account keeping or bookkeeping duties which included the preparation of trial balances;
- OR: (C) Graduation from high school or possession of an equivalency diploma and four (4) years of the experience described in (B) above;
- OR: (D) An equivalent combination of the training and experience described in (B) and (C) above.

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ADOPTED: 9/29/75

REVISED: 01/04/82 04/10/84 12/12/86 9/27/94