

## **PRINCIPAL ACCOUNT CLERK**

### **DISTINGUISHING FEATURES OF THE CLASS:**

This is a high level position responsible for planning, managing, and performing complex account keeping and clerical work. The work is normally carried out in accordance with established procedures but may involve independent judgment in the application of account keeping principles and practices and other clerical functions. The class differs from Senior Account Clerk in that Senior Account Clerk performs either moderately complex account keeping duties or supervises employees performing routine account keeping. This class differs from those in the professional Accountant series in that Accountants are involved in the development, maintenance, and auditing of accounting systems. Work is performed under the general supervision of a higher level employee with considerable leeway allowed in the completion of work assignments. General or direct supervision may be exercised over employees performing account keeping duties.

### **TYPICAL WORK ACTIVITIES:**

Typical work activities for incumbents in this title include those listed below in addition to those work activities performed by an Account Clerk and a Senior Account Clerk:

1. Prepares payrolls, abstracts, and reports;
2. Writes checks and reconciles bank statements;
3. Analyzes complex labor, material and operation cost records and reports;
4. Prepares financial statements and analyses;
5. Applies property accounting principles to accurately record and account for municipal property;
6. Conducts and records periodic inventories;
7. Receives, stores and arranges for disposal of obsolete, surplus and unserviceable property;
8. Posts to ledger accounts from expense appropriation and receipt records, and balances with controls;
9. Supervises the work of subordinate clerical employees and reviews completed work;
10. May train subordinate employees;
11. Does related work as required.

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

Thorough knowledge of the principles, practices and procedures of account keeping; thorough knowledge of office terminology, procedures, and equipment; thorough knowledge of business English and arithmetic; good knowledge of the principles and techniques of supervision; ability to plan and supervise the work of subordinate account keeping personnel; ability to maintain neat and legible records; ability to understand and effectively carry out oral and written directions; mathematical aptitude; patience; integrity; accuracy; physical condition commensurate with the demands of the position.

**PRINCIPAL ACCOUNT CLERK** (Cont'd)

**MINIMUM QUALIFICATIONS:**

- EITHER:       (A)     Graduation from high school or possession of a high school equivalency diploma and three years of experience in the performance of account keeping and/or bookkeeping, one year of which must have been in a supervisory capacity, or in the performance of complex account keeping and/or bookkeeping;
- OR:            (B)     Completion of two years (30 credits are equal to one year) of college or business school or other post high school training which included four courses in account keeping and/or bookkeeping and one year of accounting and/or bookkeeping experience in a supervisory capacity, or in the independent performance of complex account keeping or bookkeeping;
- OR:            (C)     An equivalent combination of training and experience as indicated in (A) and (B) above.

NOTE: Work experience may be substituted for formal education on a year-for-year basis.

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