JUNIOR ACCOUNTANT

DISTINGUISHING FEATURES OF THE CLASS: This entry level accounting work is responsible for developing, maintaining and auditing general accounting systems in an office which performs numerous, constantly recurring financial transactions involving the deposit, withdrawal, transferal and monitoring of funds in multiple accounts. The incumbent's duties involve maintaining and keeping in balance the general ledger and having over all charge of books of original entry and subsidiary ledgers for accounts contained in the general ledger. The work is distinguished from positions in the account clerical series by reason of the need to employ technical accounting skills and good accounting judgment. The specific qualifications of training and experience for this position are not necessarily required in the account-clerical series of positions. The position is distinguished from higher professional level accountant positions by the specialized nature of the work and the close training and supervision available at all times. General technical oversight is exercised over the work of account-clerical employees. The Junior Accountant performs related duties as required.

TYPICAL WORK ACTIVITIES:

-Applies elementary principles of accounting and statistical analysis to the general accounting system of the agency, department, or school district where employed;
-Assists in the preparation of financial and operating reports from statistical data for use in financial administration;
-Organizes and posts entries to general and subsidiary ledgers;
-Examines entries posted in ledgers and journals for accuracy and compliance with established accounting procedures and policies;
-Reviews existing accounting and bookkeeping procedures to determine methods for increasing productivity through the use of new or modified bookkeeping and accounting procedures;
-Assists in the preparation of current and comparative analysis reports and statements reflecting variations in costs and revenues and financial condition of agency;
-Assists in compiling and preparing budget estimates from anticipated operating costs, revenues and department supervisors' reports;
-Assists in preparing uniform financial and statistical reports and other regular or special reports required by government agencies;
-Assists in preparing cost reimbursement reports to government and private third party agencies.

FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Good knowledge of modern accounting principles and practices; ability to acquire familiarity with the organization and functions of the agency, department or school district where employed; ability to develop and install new accounting systems adapted to specific department and requirements; ability to prepare and maintain accounting records and reports; ability to analyze accounting records and financial statements and to draw logical conclusions there from; resourcefulness in applying accounting procedures and practices to problems encountered in work; good accounting judgment; physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS:

EITHER –

(A) Graduation from a regionally accredited or New York State registered College or vocational school with an Associate Degree in accounting;

Or (B) Two years of accounting or auditing experience above the entrance level involving either: the maintenance and/or audit of double entry books including general ledger; or maintenance of government agency books involving appropriation accounting, including preparation of budgetary and financial reports;

Or (C) An equivalent combination of training and experience as defined by the limits of (A) and (B) above.