

Jurisdictional Class: Competitive  
Adopted: July 18, 1991  
Revised: April 23, 2010

**ACCOUNTANT (CITY)**

**DISTINGUISHING FEATURES OF THE CLASS:** The work involves responsibility for independently maintaining a system of accounts in proper balance according to a legally prescribed system of accounts, and for furnishing dependable financial statements and reports. The work may also involve the analysis and revision of accounting forms, practices and procedures. The work is performed under general supervision with considerable leeway allowed for the exercise of independent judgment in accounting matters. Supervision may be exercised over the work of clerical assistants. The incumbent does related work as required.

**TYPICAL WORK ACTIVITIES:** (Illustrative only)

Maintains general ledger control accounts which include capital improvement and operating accounts;  
Supervises subordinates maintaining subsidiary records;  
Prepares trial balance of general ledger accounts;  
Prepares journal entries;  
Responsible for properly reporting receipt and disbursement of funds;  
Prepares with assistance and advice, development and operating budgets;  
Prepares comparative and analytical statements of operations;  
Assists in the installation of accounting forms and records in accordance with a prescribed system of accounts;  
Performs a wide variety of other technical accounting tasks.

**FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES & PERSONAL CHARACTERISTICS:**

Thorough knowledge of accounting principles, practices and techniques, particularly as they relate to governmental accounting;  
Good knowledge of office terminology, procedures and equipment;  
Ability to maintain and audit comprehensive accounting records including general journals and ledgers;  
Ability to prepare closing entries and financial statements and reports;  
Ability to understand and interpret difficult written and tabular materials.

**MINIMUM QUALIFICATIONS:** Graduation from high school or possession of a high school equivalency diploma and either:

- (a) Graduation from a regionally accredited or New York State registered college or university with a bachelor's degree including or supplemented by the completion of twenty-four (24) credit hours in accounting and two (2) years of experience in maintaining or auditing double-entry books of a business including the general ledger or in maintaining a governmental agency's books involving appropriation accounting and the preparation of budget and financial reports or in the field auditing such books; or
- (b) Completion of two (2) years of study from a regionally accredited or New York State registered college or university with a minimum of twelve (12) credit hours in accounting and four (4) years of accounting or auditing experience, two (2) years of which must have been in specialized experience as outlined in (a) above; or
- (c) An equivalent combination of training and experience as defined by the limits of (a) and (b) above.