

**CLASS SPECIFICATION**

6/10/2021

ACCOUNTANT, 1513

Summary of Duties:

Performs professional accounting work in the research, preparation, maintenance, control, and reconciliation of financial records and reports in accordance with the principles of governmental and public accounting.

Class Characteristics: Performs entry level professional accounting duties. Incumbents receive on the job training and work experience related to the operations of accounting and auditing operations of City departments and in accordance with well established procedures, but which require the exercise of professional judgement. Incumbents are trained to apply governmental and commercial Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), and to comply with the pronouncements of the Governmental Accounting Standards Board (GASB), and the Financial Accounting Standards Board (FASB).

Incumbents may advance to positions which involve intermediate level accounting work in the establishment and maintenance of accounts and records, and the exercising of sound judgement in the application of accepted accounting practices, standards and procedures, and interpretation of regulatory guidelines, legal requirements, and City policies. Accountants may function as the head worker in a small accounting unit consisting of entry level Accountants and Accounting Clerks. Assignments normally are given verbally and in writing and results are evaluated by the accuracy and effectiveness of the records, reports, and recommendations involved in the work.

Accountants are distinguished from Accounting Clerks by the requirement of the former to make judgements of an analytical, interpretive, evaluative, and creative nature.

Examples of Duties:

- Prepares cash deposits, bank reconciliations, journal vouchers for adjusting and closing entries, financial statements, depreciation schedules, accounting documents reflecting investment transactions, cost and statistical reports, complex reports to grantors, reports of billings and collections, bond ledgers, and narrative reports as necessary;
- Prepares documents to effect the entry, balancing, adjusting, closing, and reconciling of accounting books;
- Maintains cash journals, records of encumbrances and unencumbered balances, budgetary and cost accounting records, major construction accounts, bond ledgers, and cash flow records; Prepares statements of receipts, expenditures, and encumbrances;
- Establishes new accounts and prepares changes in existing accounts;

- Reviews, verifies, and classifies accounting documents including demands, requisitions, interdepartmental orders, purchase orders, and encumbrance adjustments;
- Compiles and interprets reports reflecting financial transactions;
- Studies and prepares reports, footnotes, and recommendations relating to changes and improvements in the application of GAAP, comparative trends in costs, cost accounting, cost allocation, cash management, cash flow, and reports of billing and collections;
- Performs financial planning, reporting, and control;
- Performs assessment accounting;
- Audits and reviews accounting books, records, journals, ledgers, invoices, contracts, reports of C.P.A. and public accountant audits, corporation minutes, other related records, and physical properties of City departments, grant operated agencies, other entities, business firms, lessees, permittees, charitable and other nonprofit organizations;
- Reviews differences between payments made and audit findings;
- Reconciles accounting records with supporting documents;
- Examines systems of accounting and evaluates internal controls for compliance with procedures and policies, reports deviations, and recommends improvements;
- Verifies accuracy of reported revenue and expenditures, revenue payments, or compliance with contracts, agreements, or government regulations;
- Explains appropriate ordinances, regulations, legal matters, and policies as necessary to accomplish accounting and auditing purposes;
- May participate in the preparation and control of the annual budget; and
- May assign and review the work of clerical employees assisting in gathering, compiling, tabulating, and computing accounting and statistical data.

May occasionally be assigned to other duties for training purposes or to meet technological changes or emergencies.

REQUIREMENTS:

Graduation from an accredited four-year college or university and at least 24 semester or 36 quarter units in accounting.

License: A valid California driver's license may be required.

Persons with disabilities may be able to perform the essential duties of this class with reasonable accommodation. Such accommodation will be evaluated on a case by case basis and depend, in part, on the specific requirements for the job, the limitations related to the disability, and the ability of the hiring department to reasonably accommodate the limitations.

As indicated in Civil Service Commission Rule 2.5 and Section 4.55 of the Administrative Code, this specification is descriptive, explanatory and not restrictive. It is not intended to declare what all of the duties and responsibilities of any position shall be.