

## JUNIOR ACCOUNTANT

DISTINGUISHING FEATURES OF THE CLASS: The work involves recording, classifying, examining, and analyzing data and records relating to financial transactions. The work is carried out in accordance with generally defined procedures and accepted accounting methods. The work is performed under the general supervision of an Accountant, Controller, Treasurer, or similar higher level employee with greater overall fiscal management responsibilities. The work is distinguished from that of clerical positions by the variety and complexity of assignments. The class is distinguished from higher level accounting positions by virtue of its more limited scope and level of responsibility. Considerable leeway is permitted in applying accepted accounting principles to the resolution of problems. Guidance is available when modifications and installations of new accounting procedures become necessary. Supervision may be exercised over clerical employees. A Junior Accountant does related work as required.

### TYPICAL WORK ACTIVITIES:

- Reviews transactions and makes postings to books of original entry including the general ledger and general journal;
- Analyzes the effects of transactions upon account relationships;
- Verifies and enters details of transactions as they occur or in chronological order;
- Classifies receipts and expenditures;
- Prepares Trial Balances;
- Maintains subsidiary ledger accounts;
- Balances books and compiles reports to show revenues and expenditures and other information pertinent to the business of the organization;
- Prepares a variety of periodic reports required by the State Department of Audit and Control and other governmental agencies;
- Prepares billings for amounts due the organization or agency;
- May maintain records and process payments for employee insurance programs, union dues deductions, or related payroll charges;
- May review, bill, compute, and record information relating to Town, Village, County, or School District taxes;
- May maintain payroll records and prepare payrolls;
- May perform duties and responsibilities of position using an electronic data processing system to process, record, and report accounting data.

### FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES, AND PERSONAL

CHARACTERISTICS: Good knowledge of accounting principles and practices; good knowledge of methods used in keeping financial accounts and records; good knowledge of modern office terminology, practices, and procedures; ability to acquire a working knowledge of the uniform system of accounts prescribed for the jurisdiction; ability to prepare complete and accurate financial reports; ability to follow oral and written directions; ability to get along well with others; accuracy; physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS:

A) Possession of an associate degree which includes at least 15 semester credit hours in accounting;

OR

B) Graduation from high school or possession of a high school equivalency diploma and three (3) years of experience, the primary function of which is, maintaining or auditing the books of account of an organization. This experience must have included responsibility for maintaining or auditing the General Ledger and General Journal. Maintaining and checking financial accounts and records in a clerical record keeping capacity is not qualifying.

NOTE: Your degree must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education. If your degree was awarded by an educational institution outside the United States and its territories, you must provide independent verification of equivalency. A list of acceptable companies who provide this service can be found on the New York State Civil Service website. You must pay the required evaluation fee.

CATTARAUGUS COUNTY CIVIL SERVICE

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