



Accountant I/II

Definition

To perform professional accounting work requiring a general knowledge of governmental accounting systems, practices and principles, and to record and report financial transaction, review accounting records, and prepare financial reports and analyses, and perform related duties and required.

Class Characteristics

Accountant I – This is the entry level class in the professional accounting series. This class is distinguished from the Accountant II by the performance of the more routine tasks and duties assigned to positions within the series. Since this class is typically used as a training class, employees may have only limited work experience.

Accountant II – This is the journey level class within the professional accounting series. Employees within this class are distinguished from the Accountant I by the performance of the full range of duties as assigned including those requiring a thorough knowledge of governmental accounting systems and procedures. Employees at this level receive only occasional instruction or assistance as new or unusual situations arise, and are fully aware of the operating procedures and policies of the work unit. Positions in this class are flexibly staffed and are normally filled by advancement from the I level or when filled from the outside, require prior professional accounting experience. Appointment to the higher class requires that the employee be performing the full range of duties for the class and meets the qualification standards for the class.

Supervision Received and Exercised

Accountant I – Receives general supervision from the Finance Manager or other managerial position.

Accountant II – Receives direction from the Finance Manager or other managerial position.

Typical Job Functions

Management reserves the right to add, modify, change, or rescind the work assignments of different positions and to make reasonable accommodations so that qualified employees can perform the essential functions of the job.

Participate in the posting, balancing and reconciliation of the General Ledger and subsidiary accounts.
Prepare bank reconciliation.

Assist in the preparation of the annual financial statements and State Controller's Report. Prepare audit schedules for the annual audit.

Maintain debt service funds. Monitor and reconcile paying agents' accounts.

Issue correcting and adjusting journal entries to update the general ledger for assigned funds.

Perform comprehensive financial activity studies as directed. Provide analysis of various funds at management request.

Input journal vouchers and counter checks into the computer.

Prepare fund balance projections and review with operating departments. Monitor and maintain records on City's fixed assets.

Assist departmental personnel and City staff with budget activity, proper expenditure coding, document preparation and other accounting related activities.

May provide technical guidance to lower level accounting personnel in accounts receivable, payable and payroll functions.

Qualifications

Accountant I

Knowledge of:

Generally accepted accounting principles and practices.

Modern office procedures, methods and computer equipment.

Ability to:

Learn to apply accounting principles to the maintenance of financial and accounting transactions and audit of financial records.

Learn and apply Federal, State and local laws and regulations to accounting and auditing work. Examine and verify financial documents and reports.

Prepare a variety of financial statements, reports and analyses. Communicate clearly and concisely, both orally and in writing.

On a continuous basis, sit at a desk for long periods of time. Intermittently twist to reach equipment surrounding desk. Perform simple grasping and fine manipulation. Use telephone, and write or use a keyboard to communicate through written means, and lift or carry weight of 10 pounds or less.

Establish and maintain cooperative working relationships with those contacted in the course of work.

Education and Experience

One year of recent, responsible experience in a paraprofessional accounting clerical position. Equivalent to

a Bachelor's degree from an accredited college or university in Accounting, Business Administration or related field. Certified Public Accountant is highly desirable.

Accountant II

In addition to the qualifications of Accountant I:

Knowledge of:

Principles of financial administration, including budgeting and reporting. Automated financial management systems.

Federal and State grant regulations and guidelines.

Application of generally accepted accounting principles and procedures to a variety of accounting audits, transactions and problems.

Governmental accounting principles and practices.

Financial research and report preparation methods and techniques.

Ability to:

Analyze and interpret financial and accounting records.

Apply Federal, State and local laws and regulations pertaining to accounting and auditing work.

Examine and verify a wide variety of financial documents and reports. Prepare a variety of complex financial statements, reports and analyses.

Education and Experience

Two years of recent responsible governmental accounting experience comparable to that of an Accountant I in the City of Cupertino.

FLSA: Exempt
Est. 5/1972
Rev. 12/1973, 9/1996, 2/2013, 8/2014