

DISTINGUISHING FEATURES OF THE CLASS: This position involves responsibility for developing and overseeing the account keeping and bookkeeping policies and procedures for a large administrative unit or department. Employees in this class will perform substantial bookkeeping procedures including the recording and posting of journal entries, maintenance of ledgers, taking trial balances making adjusting and reversing entries and applying the rules of debit and credit to asset, liability and fund balance accounts. Incumbents may assist in performing some accounting functions including the preparation of financial statements (income statement [or comparable statement], retained earnings statement [or comparable statement], balance sheet and statement of cash flow), calculation of inventory depreciation or similar duties. Duties involving the comprehensive analysis of financial statements are performed by accountants and are not performed by the bookkeeper.

TYPICAL WORK ACTIVITIES: *The typical work activities listed below, while providing representative examples of the variety of work assignments in the title, do not describe any individual position. Incumbents in this title may perform some or all of the following, as well as other related activities not described.*

Establishes bookkeeping, clerical, and auditing procedures and supervises staff engaged in account keeping and bookkeeping duties;

Implements policy relating to bookkeeping applications;

Records transactions into journals and posts journal entries to appropriate accounts;

Maintains ledgers and takes trial balances;

Makes adjusting and reversing entries;

Maintains a variety of records relating to bank accounts and performs bank reconciliations;

Applies the rules of debit and credit to asset, liability and fund balance accounts;

Prepares financial statements (Income Statement, Balance Sheet and Statement of Cash Flow or equivalent statements);

Calculates inventory and capital depreciation;

Assists in the preparation and maintenance of the department budget;

Maintains a variety of files and records relating to financial transactions conducted by the department;

Conducts performance evaluations for subordinate staff;

May assist in conducting research concerning revenue or financial aide programs and completes revenue and financial aid applications;

Acts as department liaison with representatives of other agencies and state or federal agencies on specific problems within the scope of responsibilities.

FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES, AND PERSONAL

CHARACTERISTICS: Good knowledge of the basic terminology, principles and practices of accounting and bookkeeping; good knowledge of the rules of debit and credit as applied to asset, liability and fund balance accounts; good knowledge of the principles and practices used in planning, organizing, controlling and supervising the activities of subordinate employees; working knowledge of government finance and accounting practices; ability to understand, analyze and use data presented in tabular form; ability to understand and interpret written material; ability to prepare income statements, retained earnings statements and balance sheets (or equivalent statements); ability to prepare written material in a logical and comprehensible manner; ability to learn software products for word processing, spreadsheets and a relational database manager; ability to establish

satisfactory relationships with others; integrity; and honesty.

MINIMUM QUALIFICATIONS: Either:

- (A) Graduation from a regionally accredited college or university or one accredited by the New York State Board of Regents with a Bachelor's Degree or higher in business administration, public administration, accounting or a similar field and four (4) years of experience involving the maintenance of a double entry accounting system including the preparation of financial statements; or
- (B) Graduation from a regionally accredited college or university or one accredited by the New York State Board of Regents with an Associate's Degree or higher in business administration, public administration, accounting or a similar field and six (6) years of experience involving the maintenance of a double entry accounting system including the preparation of financial statements.

NOTE: Your degree or credits 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 or credits were awarded by an educational institution outside of 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 Internet at: <https://www.cs.ny.gov/jobseeker/degrees.cfm>. You must pay the required evaluation fee.