

ACCOUNTANT II

DEFINITION

Under direction, performs journey-level professional accounting and fiscal work in the field of governmental accounting.

ESSENTIAL FUNCTIONS INCLUDE BUT ARE NOT LIMITED TO

Sets up and maintains special ledgers and other accounting records; audits and analyzes weekly and monthly expenditures of City programs and activities and consolidates into periodic budget status reports; prepares journal vouchers to reflect intent of various actions on the books; reviews the work of all out-going Purchase Orders (PO's) and Direct Payment Vouchers (DPV's) to insure proper preparation and coding; assists in preparation of the Comprehensive Annual Financial Report and maintenance of budgetary controls; keeps current on statements, pronouncements, implementations from Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB) and Generally Accepted Accounting Principles (GAAP); keeps current on local, state and federal grants' regulations and requirements; prepares reports and billings for submission to local, state, and federal government; prepares special reports on cost surveys, revenue analyses, accounting systems and techniques; may supervise the work of subordinate professional and clerical accounting employees; and performs other functions that may be assigned.

DISTINGUISHING FEATURES OF THE CLASS

This is the journey level class in the professional Accountant series. The work of the class involves the full range of professional accounting functions requiring the exercise of independent judgement in the application of accounting theory, principles and practices to the solution of difficult or complex accounting problems, day-to-day decisions regarding the proper treatment of financial transactions, and the development, installation and revision of procedures within assigned areas of responsibility. Work is evaluated through the review of statements, reports and periodic audits.

This class is distinguished from the next lower class of Accountant I by the greater scope, complexity and level of independence of the work performed by the Accountant II. The Accountant II is distinguished from the next higher class of Senior Accountant in that the latter is responsible for an entire accounting function of an agency or grant program with complex revenues and disbursements.

RECOMMENDED MINIMUM QUALIFICATIONS

Two years of progressively responsible professional accounting experience and graduation from a four-year college or university with a major in accounting (or in business administration or economics if it includes or is supplemented by 12 semester units of accounting).

### DESIRABLE KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of: accounting theory, principles, and practices; cost accounting; governmental accounting, purchasing, and revenue sources; applicable laws, regulations, procedures and processes governing the receipt and expenditure of municipal revenue sources and grant funds. Some knowledge of computerized financial systems and personal computers; literate in the use of software programs such as Microsoft Excel, Word, or Access.

Ability to: apply professional accounting principles, knowledge and skills to the maintenance of a complex set of fiscal and accounting records; prepare complete and accurate reports; write regular and special reports; demonstrate strong personal computer skills; perform detail work involving written or numeric data and to make arithmetic calculations rapidly and accurately; establish and maintain effective working relationships with external auditor(s), city employees and the general public; instruct and supervise subordinate and clerical employees.

### CHARACTERISTICS OF A SUCCESSFUL PERFORMER

Successful performers are well-organized and detail-oriented, producing accurate and high quality work. These knowledgeable professionals are competent individuals who work efficiently in a fast-paced environment.

### SPECIAL WORKING CONDITIONS

Must be willing and able to work irregular hours, including evenings, weekends and/or holidays, as needed.

Title change from Accountant per Council Resolution No. 77-92,  
effective 8-16-77

Reviewed: 10/03

ADA Approved: 10/03

Deletion of equivalency MQ language 3/13/07