



## ACCOUNTANT I/II/III

### **DEFINITION**

To perform a variety of professional accounting duties in support of accounting programs including accounting, financial reporting and fixed assets; to prepare, maintain and review financial records and reports; and to perform a variety of tasks relative to assigned areas of responsibility.

### **DISTINGUISHING CHARACTERISTICS**

**Accountant I (Junior Accountant)** – This is the entry level class in the professional accounting series. This class is distinguished from the Accountant II by the performance of more routine tasks and duties assigned to positions within the series. This class is generally used as a training class, employees may have only limited or no directly related work experience.

**Accountant II (Accountant)** - This is the journey level class within the professional accounting series. Employees in this class are distinguished from 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 and are fully aware of the operating procedures and policies of the department. 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.

**Accountant III (Senior Accountant)** – This is the advanced journey level classification in the Accountant series. This class differs from the immediately lower class of Accountant II by the size, diversity, and complexity of assigned tasks and by its supervisory responsibilities.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives general supervision from the Assistant Finance Director or Senior Accountant.  
May exercise technical and functional supervision over accounting staff.

## **ESSENTIAL AND MARGINAL FUNCTION STATEMENTS**

*Essential and other important responsibilities and duties may include, but are not limited to, the following:*

### **Essential Functions:**

- Perform a variety of accounting duties in support of accounting programs including accounting, financial reporting and fixed assets.
- Participate in the posting, balancing and reconciliation of the General Ledger and subsidiary accounts; prepare bank reconciliation.
- Assist in the preparation of annual financial statement, reports and accounting summaries required by the City, Redevelopment Agency, Belmont-San Carlos Fire Department and outside agencies.
- Assist in the annual audit preparation.
- Issue correcting and adjusting journal entries to update the general ledger for assigned funds.
- Prepare financial reports and other information required by City departments and external agencies.
- 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.

### **Marginal Functions:**

- Attend and participate in professional group meetings; stay abreast of new trends and innovations in the field of accounting.
- Perform related duties and responsibilities as required.

## **QUALIFICATIONS**

### **Accountant I**

#### **Knowledge of:**

- Operations, services and activities of accounting programs including accounts, financial reporting, fixed assets and auditing.
- 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.
- Establish and maintain cooperative working relationships with those contacted in the course of work.

**Experience and Training Guidelines:**

*Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:*

**Experience:**

No experience is required. Previous work or volunteer experience in accounting or financial setting highly desirable.

**Training:**

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting or business administration.

**Accountant II**

In addition to the qualifications of Accountant I:

**Knowledge of:**

- Principles of financial administration, including budgeting and reporting.
- Automated financial management systems.
- Principles of supervision and training.
- Federal and State regulations and guidelines.
- Application of generally accepted accounting principles and procedures to a variety of accounting audits, transactions and problems.
- Principles, practices and theories of governmental accounting.
- Financial research and report preparation methods and techniques.

**Ability to:**

- Direct and train clerical and technical personnel.
- 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.

**Experience and Training Guidelines:**

*Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:*

**Experience:**

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

**Training**

Equivalent to a Bachelor’s degree from an accredited college or university with major course work in accounting or business administration.

**Accountant III**

In addition to the qualifications of Accountant I & II:

**Knowledge of:**

- Generally accepted accounting principles, practices and procedures.
- Governmental and cost accounting.
- Principles of training and supervision.
- Accounting and financial management computer applications.
- Budget preparation and administration.

**Ability to:**

- Plan, assign, supervise and coordinate the work of accounting staff.
- Establish and maintain cooperative working relationships with those contacted in the course of work
- Establish and maintain financial records, procedures and systems.
- Prepare and submit reports, claims, and other financial information for internal and other governmental agency use, including preparation of the annual financial statement and State Controller’s Reports, coordinate and file claims for State mandated costs
- Interpret and implement financial policies and regulations.

- Analyze and evaluate financial data and fiscal operations and recommend improvements.
- Coordinate a wide variety of fiscal activities; perform comprehensive financial studies as directed.
- Formulate expenditures, revenue, and other financial projections.

**Experience and Training Guidelines:**

*Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:*

**Experience:**

Four years of recent, progressively responsible experience in the field of professional accounting. Supervisory experience highly desirable.

**Training:**

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting or business administration. Master's degree in finance, accounting, public or business administration and/or a Certified Public Accountant are highly desirable.

**WORKING CONDITIONS**

**Environmental/Working Conditions:**

Ability to work in a standard office environment.