Accountant Series

CLASS SPECIFICATIONS – F.35
ACCOUNTANT I – 7618
ACCOUNTANT II – 7620
ACCOUNTANT III – 7617
ACCOUNTANT IV – 7616

SERIES CONCEPT

This series consists of positions whose primary functions are in the performance of professional accounting work. Professional accountants perform work that is analytical, evaluative, innovative and advisory in nature. Incumbents are typically assigned to central accounting units. However, they may be assigned to any unit that has an established need for professional accounting services.

Professional accountants typically perform some or all of the following duties:

- Record and document financial transactions
- Reconcile accounts
- Analyze financial transactions to determine accuracy, completeness and conformance to established policies and procedures and generally accepted accounting standards
- Prepare, analyze, and interpret financial reports, statements and records (e.g., balance sheets, profit and loss statements, amortization and depreciation schedules, etc.)
- Assemble data for and create financial projections
- Calculate and estimate effects of proposed changes in operating programs or accounting operations
- Develop, implement, modify and document accounting systems

NOTE: Duties described are meant to be examples only; they are not descriptive of any one position as individual positions may be assigned other and/or additional duties and responsibilities within the scope this accounting series.

Positions are allocated to levels within the series based on the size, scope and complexity of accounting activities; level of skill and knowledge necessary to perform the activities; scope of leadership and responsibility; nature of supervision received and/or exercised; and education and experience typically necessary to perform at the level.

Definition of Class Levels:

ACCOUNTANT I

The Accountant I position is the entry level in the professional accounting series requiring basic knowledge and understanding of generally accepted accounting principles and practices. Under direct supervision of an experienced accountant, Accountant I work assignments include some or all of the following: compilation and maintenance of records of routine accounting transactions; assistance in preparation and/or maintenance of accounting reporting systems; resolution of problems associated with incorrect entries, deviations from established procedures, and other inconsistencies with generally accepted accounting principles; may assist in analysis and interpretation of accounting records and reports and/or performance of administrative & clerical support duties as assigned; may direct the activities of temporary staff.
ACCOUNTANT SERIES
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Distinguishing Characteristics: The Accountant I is distinguished from more senior Accounting levels in that work is performed under direct supervision on assignments that are routine in nature and where limited judgment based on technical know-how is required. Incumbents work under well-established guidelines and under direct supervision of senior staff following established standards, practices and procedures for work situations for which answers are readily identified or obtained. Incumbents at this level typically spend 90% of their time performing professional accounting duties as defined above.

Minimum Qualifications: Basic knowledge of accepted accounting principles and practices; equivalent to a Bachelor’s Degree with a major in accounting, business administration or closely related field preferred. No previous experience is required. Some experience combined with education that provides required knowledge and abilities is sufficient for this position.

ACCOUNTANT II

Under general supervision, the Accountant II position performs a range of detailed, moderately complex professional accounting functions requiring working knowledge and understanding of generally accepted accounting principles and practices. Work assignments at this level typically include: examination, analysis, maintenance, consolidation and reconciliation of financial records; creation and interpretation of financial statements and reports; participation in the development of budgets. Incumbents may be assigned the responsibility to provide training, guidance, and assistance to other employees.

Distinguishing Characteristics: The Accountant II position is distinguished from Accountant I in that incumbents work under more general supervision and on assignments that are moderately complex and require some judgment to resolve problems and make routine decisions. The position is further distinguished from the more senior level Accountants III and IV in the series based on a more limited leadership scope and resource management responsibilities. In comparison, the work at the Accountant II level is also not as diverse and complex, requiring less latitude in determining objectives and approaches to assignments. Incumbents at this level typically spend 80% of their time performing professional accounting duties as defined above.

Minimum Qualifications: Working knowledge of accepted accounting principles and practices equivalent to a Bachelor’s Degree with a major in accounting, business administration or closely related field. Two years of progressively responsible accounting experience or equivalent is required. Government accounting experience is desirable.

ACCOUNTANT III

The Accountant III position, working independently or under broad direction, performs specialized and complex professional accounting responsibilities requiring thorough knowledge and understanding of generally accepted accounting principles and practices. Work assignments at this level typically include: creation and interpretation of complex financial statements and reports, development and analysis of budgets; monitoring of expenditures, analyses and report budget variances; analysis of accounting control procedures and recommendation of changes or modifications; supervision of clerical, technical, or professional employees engaged in accounting or financial record-keeping work. Work assignments may also include delegated responsibilities as a project and/or technical lead for Accountants I, and II that require instruction and review of work assignments to assure they meet generally acceptable accounting principles and practices.

Distinguishing Characteristics: The Accountant III is distinguished from the lower Accounting levels in that the Accountant III works more independently on assignments that are more diverse
and complex. This position requires more independent judgment and initiative to resolve both routine and non-routine issues and typically may have some project and/or team leadership responsibilities. They are distinguished from the Accountant IV level in that their leadership scope and resource management responsibilities are not as broad, and the degree of people management activities are not as diverse. Incumbents at this level typically spend 60% - 80% of their time performing professional accounting duties as defined above.

**Minimum Qualifications:** Thorough knowledge of accepted accounting principles and practices equivalent to a Bachelor’s Degree with a major in accounting, business administration or closely related field. Three to five years of professional accounting experience or equivalent is required. Some supervisory and government accounting experience is desirable.

**ACCOUNTANT IV**

The Accountant IV position, working independently, performs specialized and complex professional accounting responsibilities requiring extensive knowledge and understanding of generally accepted accounting principles, as well as governmental accounting methods. Work assignments at this level typically include: establishment and implementation of new or revised accounting policies and procedures; formulation of goals and priorities in assigned area(s); oversight of the collection, recording, processing, consolidation, and distribution of a wide variety of financial and statistical reports, statements and summaries; may be responsible for long-range fiscal planning and policy making; full responsibility for all aspects of management of staff in area(s) of responsibility. Work assignments may also include delegated responsibilities as a project and/or technical lead for Accountants I, II, and/or III and work teams, requiring instruction and review of complex work assignments to assure they meet generally acceptable accounting principles and practices.

**Distinguishing Characteristics:** The Accountant IV is distinguished from all lower Accounting levels in that it has more substantial project and staff leadership responsibilities for both human and financial resources; exercises more independent judgment on both operational and fiscal/financial issues; and is responsible for a greater level of innovation/change management. The Accountant IV also works at the expert level within the field of accounting principles and practices. Incumbents at this level typically spend 50% of their time performing professional accounting duties as defined above.

**Minimum Qualifications:** Extensive knowledge of accepted accounting principles and practices; equivalent to a Bachelor’s Degree with a major in accounting, business administration or closely related field with a Master’s Degree and CPA certification preferred; Five or more years of professional accounting experience or equivalent is required, including supervisory/management experience and government accounting.