

# ACCOUNTANT

Schematic Code 10751 (31000025)

## I. DESCRIPTION OF WORK

Positions in this banded class perform professional accounting work with responsibility for accounting and/or budgeting functions. Positions apply knowledge of the theory and practice of recording, classifying, examining, and analyzing data and records of financial transactions. Work requires knowledge of the theories, principles, practices and terminology of accountancy.

## II. ROLE DESCRIPTIONS BY COMPETENCY LEVEL

Contributing	Journey	Advanced
<p>Positions at this level apply accounting principles and practices to a limited range of accounting, budgeting, and/or other fiscal functions. Work may include: reconciliation of accounts reports; examination of various financial statements for accuracy, completeness, and conformance to guidelines; maintenance of appropriation and other subsidiary ledgers; approval of payments; preparation of financial statements and reports; assistance in financial analysis; and closure of accounting records. Positions at this level may supervise the work of others</p>	<p>Positions at this level apply accounting principles and practices to a variety of responsible accounting, budgeting, cost accounting, and/or other fiscal functions. Work may include: account report preparation and reconciliation, or supervising the performance of this function; development and implementation of control systems for determining costs and the distribution of costs; working with administrators to develop, operate and evaluate accounting systems; examination of a variety of accounting documents to verify conformance to pertinent policies, procedures, and accounting standards; supervising accounting staff and other personnel; preparing reports and statements requiring interpretation and analysis of accounting records; and system design.</p>	<p>Positions at this level perform complex, specialized accounting and/or supervise/manage employees engaged in budgeting, cost accounting, or other fiscal operations/functions. Positions direct daily operations of an accounting system; develop non-standard reports and statements requiring interpretation and analysis of trends; and identify problems and changing requirements related to management needs, auditing, fiscal procedures, account structures, reports, and/or accounting systems. Positions independently resolve these problems. Responsibilities extend beyond accounting system maintenance to the solution of complex managerial problems. Positions may be involved in most complex systems design.</p>

**III. COMPETENCIES**

<b>Competency</b>	<b>Definition</b>
<b>Knowledge - Professional</b>	Professional knowledge and skill in accounting and ability to keep current with developments and trends. Knowledge and ability to use applicable information technology and systems to meet work needs.
<b>Financial Monitoring and Analysis</b>	Ability to monitor and collect data and to assess the accuracy and integrity of data. Ability to analyze data. Ability to ensure compliance with applicable standards, rules, regulations, and systems of internal control. Ability to interpret and evaluate results, prepare documentation, and create financial reports and/or presentations.
<b>Decision Making and Problem Solving</b>	Ability to use effective approaches for choosing a course of action or developing appropriate solutions and/or reaching conclusions. Ability to take action consistent with available facts, constraints, and anticipated consequences.
<b>Communication and Interpersonal Skills</b>	Ability to communicate information to individuals or groups and deliver presentations suited to the characteristics and needs of the audience. Ability to clearly and concisely convey information orally or in writing to individuals or groups to ensure that they understand the information and the message. Ability to listen and respond appropriately to others. Ability to establish effective working relationships that foster organizational success.
<b>Supervision</b>	Ability to recruit, select, counsel, discipline, establish performance standards, and evaluate performance of employees to retain a diverse workforce. Ability to administer and ensure compliance with human resources policies and procedures. Ability to monitor and assess work, provide feedback, and provide technical supervision. Ability to develop knowledge, skills, and abilities of employees and plan for and support employees in career development opportunities.

Note: Not all competencies apply to every position/employee; evaluate only those that apply. Competency statements are progressive. For positions with some supervision consider the highest level of professional work performed.

**IV. COMPETENCY STATEMENTS BY LEVEL**

**Knowledge – Professional**

Professional knowledge and skill in accounting and ability to keep current with developments and trends. Knowledge and ability to use applicable information technology and systems to meet work needs.

<b>Contributing</b>	<b>Journey</b>	<b>Advanced</b>
<p>General knowledge of generally accepted accounting principles, practices and reporting guidelines. May apply knowledge of program specifics.</p> <p>General knowledge of applicable information technology to meet work needs.</p>	<p>Thorough knowledge of generally accepted accounting principles and their application to cost, governmental accounting, and non-governmental accounting. Knowledge of program specifics.</p> <p>Thorough knowledge of applicable information technology to perform accounting duties. May require ability to develop and implement system changes.</p>	<p>In-depth knowledge of accounting theories and principles and systems design. Ability to recognize complex and unique issues and develop resolution and/or consult with leadership in order to achieve resolution. Knowledge to consistently serve as a technical resource.</p> <p>Ability to identify problems and changing requirements regarding management needs, auditing, fiscal procedures, account structures or reports, and accounting systems. Ability to make necessary modifications.</p>

**Financial Monitoring & Analysis**

Ability to monitor and collect data and to assess the accuracy and integrity of data. Ability to analyze data. Ability to ensure compliance with applicable standards, rules, regulations, and systems of internal control. Ability to interpret and evaluate results, prepare documentation, and create financial reports and/or presentations.

Contributing	Journey	Advanced
<p>Ability to compile, monitor, examine, and audit various financial statements/reports for accuracy, integrity, and conformance to accepted accounting and program guidelines.</p> <p>Ability to draw conclusions and prepare written findings following Generally Accepted Accounting Principles (GAAP) and/or other applicable accounting guidelines. Ability to present recommendations supported by facts. Ability to prepare financial reports.</p> <p>Ability to recognize and research unusual activity for further investigation.</p> <p>Ability to understand and adhere to systems of internal control.</p>	<p>Ability to compile, monitor, examine, and audit moderately complex financial statements/reports/accounts or budget codes for accuracy, integrity, and conformance to accounting and program guidelines. Ability to develop, evaluate, and implement changes to accounting systems and processes. Ability to identify substantive issues and thoroughly and accurately research and analyze them. May require the ability to design data collection, reporting tools, and financial models.</p> <p>Ability to prepare, disseminate, and interpret financial reports. Ability to serve as technical advisor on fiscal management and reporting issues.</p> <p>Ability to identify changing requirements and problems regarding management needs, fiscal procedures, account structures or reports, and accounting systems. Ability to recognize and respond to unusual activity. May require the ability to make corrections related to unusual activities.</p> <p>Ability to evaluate systems of control and recommend improvements/changes.</p>	<p>Ability to independently resolve complex problems for which no clear precedent exists within the current system or ability to implement new accounting structures. Ability to supervise resolution and/or implementation. May require the ability to design and implement organization and program-specific accounting procedures/systems. Ability to examine and analyze complex financial statements. Ability to institute changes based on findings.</p> <p>Ability to research, analyze, and ensure implementation of new and/or changing accounting and reporting systems. Ability to provide training and consultation related to new systems and/or reporting methodology. Ability to ensure the development of related policies and procedures.</p> <p>Ability to recommend actions or alternatives to be taken by management when accounting data discloses unfavorable trends or deviations or financial mismanagement.</p> <p>Ability to make risk assessment of systems of internal control. May require the ability to approve improvements/changes to internal control systems.</p>

Definitions:

*Moderately complex* – Characterized by varied funding sources and policies and regulations with frequent revisions and changes.

*Complex* – Characterized by a variety of funding source regulations with broader operational impact.

### Decision Making and Problem Solving

Ability to use effective approaches for choosing a course of action or developing appropriate solutions and/or reaching conclusions. Ability to take action consistent with available facts, constraints, and anticipated consequences.

Contributing	Journey	Advanced
<p>Ability to identify and recognize routine or standard problems that have established precedents and limited impact, referring non-standard questions and problems to higher levels.</p>	<p>Ability to assess and resolve unprecedented problems that require research and review of policy, procedures, and regulations. Ability to apply judgment for problem resolutions or program requirements based on delegated authority.</p>	<p>Ability to independently resolve and/or develop recommendations for unprecedented, complex issues and problems. Ability to serve as a resource for others in resolving unprecedented, non-standard issues and problems. Ability to anticipate problems and develop recommendations for management resolution.</p>

### Communication and Interpersonal Skills

Ability to communicate information to individuals or groups and deliver presentations suited to the characteristics and needs of the audience. Ability to clearly and concisely convey information orally or in writing to individuals or groups to ensure that they understand the information and the message. Ability to listen and respond appropriately to others. Ability to establish effective working relationships that foster organizational success.

Contributing	Journey	Advanced
<p>Ability to prepare written and/or technical products following standard guidelines. May require the ability to review and edit the work of others.</p> <p>Ability to communicate structured information in a clear, concise, and organized manner suited to the characteristics and needs of the audience. Ability to establish effective working relationships that foster organizational success.</p>	<p>Ability to prepare written and/or technical products which convey concise, comprehensive, and accurate findings and conform to guidelines. Ability to provide appropriate documentation to support conclusions. Ability to review and edit the work of others.</p> <p>Ability to convey and/or consult on issues of a moderately complex nature in a clear, concise, and organized manner. Ability to establish effective working relationships that foster organizational success. Ability to modify delivery, language, or content to suit the characteristics and needs of the audience.</p>	<p>Ability to convey concise, comprehensive, and accurate findings on matters of a complex nature in written form. Ability to provide conclusions and recommendations that are based on extensive professional knowledge and judgment.</p> <p>Ability to convey issues of a complex nature in a clear, concise, and organized manner. May require the ability to consult and/or negotiate with senior management/external entities regarding funding levels, cost allocations, or related financial issues.</p>

**Supervision**

Ability to recruit, select, counsel, discipline, establish performance standards, and evaluate performance of employees to retain a diverse workforce. Ability to administer and ensure compliance with human resources policies and procedures. Ability to monitor and assess work, provide feedback, and provide technical supervision. Ability to develop knowledge, skills, and abilities of employees and plan for and support employees in career development opportunities.

Contributing	Journey	Advanced
<p>Ability to provide assistance to a higher-level manager in recruitment and selection process. May require the ability to supervise or lead lower level accounting staff independently.</p> <p>May require the ability to implement work plans and conduct performance reviews with the assistance of a higher-level manager. Ability to identify and recommend career development opportunities with employees. May require the ability to establish performance standards.</p>	<p>Ability to recommend and/or make selection decisions.</p> <p>Ability to develop and implement work plans. Ability to establish performance standards conduct performance reviews. Ability to participate in the disciplinary and grievance processes, as needed. Ability to ensure employees have access to tools and information related to career development opportunities. Ability to actively participate in employee growth and development. Ability to plan and deliver on-the-job training.</p>	<p>Ability to Oversee unit/organization supervisors to ensure compliance with recruitment and selection policies and procedures.</p> <p>Ability to oversee unit/organization supervisors to ensure compliance with performance management policies and procedures. Ability to recommend resolution of disciplinary and grievance issues. Ability to review and authorize training opportunities for unit/organization. Ability to lead employee growth and development initiatives.</p>

**V. MINIMUM TRAINING & EXPERIENCE**

Bachelor’s degree with 12 credit hours of accounting coursework; or Associate’s degree in accounting; or Associate’s degree in business or related discipline with 12 credit hours of accounting coursework; or equivalent combination of training and experience. All degrees must be received from appropriately accredited institutions.

Note: This is a generalized representation of positions in this class and is not intended to identify essential work functions per ADA. Examples of competencies are primarily those of the majority of positions in this class, but may not be applicable to all positions.