

## ACCOUNTANT SERIES

<b>Code No.</b>	<b>Class Title</b>	<b>Occ. Area</b>	<b>Work Area</b>	<b>Prob. Period</b>	<b>Class Spec Effective Date</b>	<b>Exam Effective Date</b>	<b>Last Action</b>
0010	Accountant I	01	350	6 mo.	03/01/11	12/01/15	Rev.
0011	Accountant II	01	350	6 mo.	03/01/11	12/01/15	Rev.
0012	Accountant III	01	350	12 mo.	03/01/11	12/01/15	Rev.
0023	Assistant Chief Accountant	01	350	12 mo.	03/01/11	03/01/11	Rev.
0017	Chief Accountant	01	350	12 mo.	03/01/11	03/01/11	Rev.

### *Promotional Line: 1*

#### Series Narrative

Employees in positions allocated to this series perform professional accounting work that applies knowledge of the theory and practice of recording, classifying, examining, and analyzing data and records of financial transactions. The work is analytical, innovative, evaluative, and advisory in nature. The work draws upon and requires knowledge of the theories, principles, practices, and terminology of accountancy.

#### DESCRIPTIONS OF LEVELS OF WORK

##### **Level I: Accountant I**

**0010**

Employees in positions allocated to this level are entry-level professional accountants who apply accounting principles and practices to a limited range of accounting, budgeting, and/or other fiscal functions. They work under general supervision.

An Accountant I typically –

1. reconciles reports and bank statements, noting apparent errors or inconsistencies
2. examines accounting records, financial statements, or other financial reports to assess accuracy, completeness, and conformance to reporting and procedural standards
3. reviews and approves documents (such as vouchers, requisitions and billing authorizations)
4. maintains appropriation and other subsidiary ledgers
5. prepares financial statements and reports
6. closes account books
7. routinely manages and reconciles cash accounts
8. prepares fiscal reports and assists with fiscal administration of grants and contracts
9. assists in reconciliation of fixed assets

10. assists higher level accountants in evaluation, implementation, and operation of automated accounting systems
11. assists in financial analysis procedures
12. may supervise lower level staff
13. processes payroll
14. performs other related duties as assigned

**Level II: Accountant II****0011**

Employees in positions allocated to this level of the series are experienced accountants who apply accounting principles and practices to a variety of responsible accounting, budgeting, cost accounting, and/or other fiscal functions. They work under general supervision.

An Accountant II typically –

1. prepares annual financial schedules for state appropriated funds and local resources (Statement of Net Assets; Statement of Revenues, Expenses, and Changes in Net Assets; Statement of Cash Flows)
2. prepares and reconciles complex accounting reports or supervises the preparation and reconciliation of complex accounting reports
3. examines a variety of accounting documents to verify conformance to pertinent policies, procedures, and accounting standards
4. prepares reports and statements requiring interpretation and analysis of accounting records
5. prepares budgets
6. maintains and monitors contractual billing and payment recording
7. collaborates with unit fiscal officers, deans, directors, and other responsible administrators in development, evaluation, implementation, and operation of automated or manual accounting systems
8. assembles, organizes, prepares, analyzes, and reports administrative data
9. supervises lower level staff as required
10. performs work related to the lower level in this series
11. performs other related duties as assigned

**Level III: Accountant III****0012**

Employees in positions allocated to this level of the series are advanced professional accountants who (a) perform complex, specialized accounting duties or (b) supervise employees engaged in various accounting functions or other fiscal operations. Work is performed under direction.

An Accountant III typically –

1. directs the day-to-day operation of a small accounting system, a major segment (such as general accounting or cost accounting) of a larger system, or a small segment of a very large and complex accounting system
2. identifies problems and changing requirements regarding management information needs, auditing and other fiscal procedures, account structures or reports, and automated accounting systems; recommends changes or modifications
3. develops non-standard reports and statements requiring interpretation and analysis of trends
4. builds general ledger accounts when new object codes are requested
5. prepares quarterly and annual tax filing
6. performs work related to the lower level in this series
7. performs other related duties as assigned

**Level IV: Assistant Chief Accountant****0023**

Employees in positions allocated to this level of the series apply accounting principles, theories, concepts, and practices in order to independently resolve problems for which no clear precedent exists within the current system used at the institution. Responsibilities extend beyond accounting system maintenance to the solution of complex managerial problems. The work is performed under administrative direction.

An Assistant Chief Accountant typically –

1. assures that accounting reporting systems and procedures are in compliance with university, state, and federal policies and rules
2. participates in the preparation of annual budgets, annual reports, and other financial and statistical reports of consequence
3. prepares complex accounting reports and reconciliations
4. assists with year-end audit
5. directs and coordinates the General Accounting, Revenue Accounting, and Payroll divisions

6. supervises professional level section or division heads within an institution's accounting program: plans, assigns, and reviews work activities, counsels subordinates, evaluates job performance, and approves or recommends personnel actions
7. provides technical advice and services to operating managers, interpreting accounting reports and statements and identifying problem areas
8. recommends actions or alternatives to be taken by management when accounting data discloses unfavorable trends or deviations
9. develops specialized automated accounting systems in conjunction with data processing personnel
10. assists with training university staff in the use of accounting software
11. participates in meetings which establish university accounting policies and procedures
12. records and reconciles all revenue received through customer credit cards
13. assists with processing for sending out tax forms
14. performs work related to the lower level in this series
15. performs other related duties as assigned

**Level V: Chief Accountant****0017**

Employees in positions allocated to this level of the series manage an institutional accounting program.

An Chief Accountant typically –

1. directs the accounting operation with full management responsibility, including the development of staff and establishment of goals and objectives for an institutional accounting program
2. maintains a successful working relationship with other employees, administrators, and the public and deals tactfully with controversial problems
3. provides administrative direction in the development and/or utilization of automated information systems within the accounting process which supplies needed data to be used in making administrative decisions
4. provides administrative direction in the preparation of annual reports and financial statements for the university administration, state and federal agencies reflecting the status of the entire institution
5. manages the development, adaptation, and revision of accounting system to meet the needs of the university
6. performs work related to the lower level in this series

7. performs other related duties as assigned

#### MINIMUM ACCEPTABLE QUALIFICATIONS

#### **Level I: Accountant I**

**0010**

#### CREDENTIALS TO BE VERIFIED BY PLACEMENT OFFICER

1. Any one or any combination of the following, totaling **three (3) years (36 months)**, from the categories below:

work experience and/or training in Accounting or a closely related field

college course work and/or training in Accounting or a closely related field including 12 semester hours in accounting

- Associate Degree (60 semester hours) equals 18 months
- 90-semester hours equals two (2) years (24 months)
- Bachelor's Degree or higher (120 semester hours) equals three (3) years (36 months)

#### KNOWLEDGE, SKILLS AND ABILITIES (KSAs)

1. Problem-solving (Ability to tell when something is wrong; inclination towards solving problems)
2. Math skills (Ability to choose the right mathematical methods or formulas to solve a problem and to efficiently solve mathematical problems)
3. Organization and time management (Ability to arrange things or actions in a certain order according to a specific set of rules)
4. Computer knowledge (Working knowledge of computers, computer systems, and accounting software)
5. Teamwork (Ability to work well with others)
6. Independent decision making (Ability to exercise independent judgment)
7. Communication skills (Ability to relay information in speaking so others will understand and to understand what others say)
8. Broad accounting knowledge (Up-to-date knowledge of economic and accounting principles and practices, as well as relevant laws and regulations; ability to apply accounting theory to routine accounting problems)
9. Clerical knowledge (Knowledge of word processing, managing files and records, designing forms, managing inventory, etc.)

10. Customer service orientation (Ability to assess customer needs, meet quality standards for service, and evaluate customer satisfaction)
11. Ability to operate office accounting machines and equipment
12. Written composition (Ability to compose complex written material; knowledge of grammar and punctuation, spelling, etc.)

**Level II: Accountant II****0011**

## CREDENTIALS TO BE VERIFIED BY PLACEMENT OFFICER

1. Any one or any combination of the following, totaling **three (3) years (36 months)**, from the categories below:

work experience and/or training in Accounting or a closely related field

college course work and/or training in Accounting or a closely related field including 12 semester hours in accounting

- Associate Degree (60 semester hours) equals 18 months
- 90-semester hours equals two (2) years (24 months)
- Bachelor's Degree or higher (120 semester hours) equals three (3) years (36 months)

2. A total of **two (2) years (24 months)** of experience in professional level accounting work consistent with the next lower level of this series.

- *An advanced degree in accountancy or registration as a Certified Public Accountant may be substituted for one year of professional experience.*

## KNOWLEDGE, SKILLS AND ABILITIES (KSAs)

1. Problem-solving (Ability to tell when something is wrong; inclination towards solving problems)
2. Organization and time management (Ability to arrange things or actions in a certain order according to a specific set of rules)
3. Math skills (Ability to choose the right mathematical methods or formulas to solve a problem and to efficiently solve mathematical problems)
4. Computer knowledge (Working knowledge of computers, computer systems, and accounting software)
5. Communication skills (Ability to relay information in speaking so others will understand and to understand what others say)

6. Teamwork (Ability to work well with others)
7. Independent decision making (Ability to exercise independent judgment)
8. Broad accounting knowledge (Up-to-date knowledge of economic and accounting principles and practices, as well as relevant laws and regulations; ability to apply accounting theory to routine accounting problems)
9. Customer service orientation (Ability to assess customer needs, meet quality standards for service, and evaluate customer satisfaction)
10. Clerical knowledge (Knowledge of word processing, managing files and records, designing forms, managing inventory, etc.)
11. Written composition (Ability to compose complex written material; knowledge of grammar and punctuation, spelling, etc.)
12. Ability to operate office accounting machines and equipment

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**Level III: Accountant III****0012**

## CREDENTIALS TO BE VERIFIED BY PLACEMENT OFFICER

1. Bachelor's degree with a major in accountancy (or equivalent course work)
2. A total of **four (4) years (48 months)** of progressively responsible experience in professional level accounting work consistent with the next lower level of this series.
  - *An advanced degree in accountancy or registration as a Certified Public Accountant may be substituted for one year of professional experience.*

## KNOWLEDGE, SKILLS AND ABILITIES (KSAs)

1. Problem solving (Ability to tell when something is wrong; inclination towards solving problems)
2. Math skills (Ability to choose the right mathematical methods or formulas to solve a problem and to efficiently solve mathematical problems)
3. Organization and time management (Ability to arrange things or actions in a certain order according to a specific set of rules)
4. Independent decision making (Ability to exercise independent judgment)
5. Computer knowledge (Working knowledge of computers, computer systems, and accounting software)

6. Extensive accounting knowledge (Up-to-date knowledge of economic and accounting principles and practices, as well as relevant laws and regulations; ability to apply accounting theory to complex accounting problems)
7. Communication skills (Ability to relay information in speaking so others will understand and to understand what others say)
8. Customer service orientation (Ability to assess customer needs, meet quality standards for service, and evaluate customer satisfaction)
9. Conflict solving (Ability to deal tactfully with controversial problems)
10. Written composition (Ability to compose complex written material; knowledge of grammar and punctuation, spelling, etc.)
11. Ability to operate office accounting machines and equipment
12. Supervisory skills (Ability to supervise subordinates engaged in accounting activities)
13. Clerical knowledge (Knowledge of word processing, managing files and records, designing forms, managing inventory, etc.)

**Level IV: Assistant Chief Accountant****0023**

## CREDENTIALS TO BE VERIFIED BY PLACEMENT OFFICER

1. Bachelor's degree with a major in accountancy or (equivalent course work)
  2. A total of **three (3) years (36 months)** of accounting experience in an administrative or supervisory capacity
  3. A total of **two (2) years (24 months)** of additional years of experience in professional level accounting work consistent with the next lower level of this series
- *An advanced degree in accountancy or registration as a Certified Public Accountant may be substituted for one year of professional experience.*

## KNOWLEDGE, SKILLS AND ABILITIES (KSAs)

1. Problem solving (Ability to tell when something is wrong; inclination towards solving problems)
2. Extensive accounting knowledge (Up-to-date knowledge of economic and accounting principles and practices, as well as relevant laws and regulations; ability to apply accounting theory to very complex accounting problems)
3. Communication skills (Ability to relay information in speaking so others will understand and to understand what others say)



4. Independent decision making (Ability to exercise independent judgment)
5. Computer knowledge (Working knowledge of computers, computer systems, and accounting software)
6. Organization and time management (Ability to arrange things or actions in a certain order according to a specific set of rules)
7. Math skills (Ability to choose the right mathematical methods or formulas to solve a problem and to efficiently solve mathematical problems)
8. Conflict solving (Ability to deal tactfully with controversial problems)
9. Customer service orientation (Ability to assess customer needs, meet quality standards for service, and evaluate customer satisfaction)
10. Written composition (Ability to compose complex written material; knowledge of grammar and punctuation, spelling, etc.)
11. Supervisory skills (Ability to supervise, train, and coordinate the activities of subordinates engaged in accounting activities)
12. Clerical knowledge (Knowledge of word processing, managing files and records, designing forms, managing inventory, etc.)
13. Ability to operate office accounting machines and equipment

**Level V: Chief Accountant****0017**

## CREDENTIALS TO BE VERIFIED BY PLACEMENT OFFICER

1. Bachelor's degree with a major in accountancy (or equivalent course work)
  2. A total of **three (3) years (36 months)** of accounting experience in an administrative or supervisory capacity
  3. A total of **three (3) years (36 months)** of additional years of experience in professional level accounting work consistent with the next lower level of this series
- *An advanced degree in accountancy or registration as a Certified Public Accountant may be substituted for one year of professional experience.*

## KNOWLEDGE, SKILLS AND ABILITIES (KSAs)

1. Problem solving (Ability to tell when something is wrong; inclination towards solving problems)

2. In-depth accounting knowledge (Up-to-date knowledge of economic and accounting principles and practices, as well as relevant laws and regulations; ability to apply accounting theory to very complex accounting problems)
3. Independent decision making (Ability to exercise independent judgment)
4. Communication skills (Ability to relay information in speaking so others will understand and to understand what others say)
5. Customer service orientation (Ability to assess customer needs, meet quality standards for service, and evaluate customer satisfaction)
6. Organization and time management (Ability to arrange things or actions in a certain order according to a specific set of rules)
7. Conflict solving (Ability to deal tactfully with controversial problems)
8. Computer knowledge (Working knowledge of computers, computer systems, and accounting software)
9. Supervisory skills (Ability to direct and manage the activities of subordinates engaged in accounting activities)
10. Written composition (Ability to compose complex written material; knowledge of grammar and punctuation, spelling, etc.)
11. Math skills (Ability to choose the right mathematical methods or formulas to solve a problem and to efficiently solve mathematical problems)
12. Clerical knowledge (Knowledge of word processing, managing files and records, designing forms, managing inventory, etc.)