

## ACCOUNTANT SERIES

Code No.	Class Title	Occ. Area	Work Area	Prob. Period	Effective Date
0010	Accountant I	01	350	6 mo.	01/31/86
0011	Accountant II	01	350	6 mo.	01/31/86
0012	Accountant III	01	350	12 mo.	01/31/86
0023	Accountant IV/*Assistant Chief Accountant	01	350	12 mo.	01/31/86
0017(0023)	Accountant V/*Chief Accountant	01	350	12 mo.	01/31/86

### *Promotional Line: 1*

#### Series Narrative

Employees in positions allocated to this series perform professional accounting work that applies a 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 a 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. is responsible for the reconciliation of reports and bank statements, noting apparent errors or inconsistencies
2. examines various financial statements for accuracy, completeness, and conformance to guidelines
3. maintains appropriation and other subsidiary ledgers
4. approves and funds vouchers for payment
5. assists higher level accountants in evaluation, implementation, and operation of automated accounting systems
6. prepares financial statements and reports
7. assists in financial analysis procedures
8. closes account books

9. may supervise lower level staff
10. 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. performs complex accounting report preparation and reconciliation or supervises the performance of accounting preparation and reconciliation
2. devises, installs, or controls systems for determining unit costs of labor, materials, and overhead for new construction, maintenance, or services and ascertains distribution of costs
3. works with unit fiscal officers, deans, directors, and other responsible administrators in development, evaluation, implementation, and operation of automated or manual accounting systems
4. examines a variety of accounting documents to verify conformance to pertinent policies, procedures, and accounting standards
5. supervises a staff of Account Technicians, Accounting Clerks, and other personnel as required
6. prepares reports and statements requiring interpretation and analysis of accounting records
7. 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. develops non-standard reports and statements required interpretation and analysis of trends
3. 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.

4. performs other related duties as assigned

**Level IV: Accountant 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 Accountant IV/Assistant Chief Accountant typically –

1. 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
2. assures that accounting reporting systems and procedures are in compliance with university, state, and federal policies and rules
3. develops specialized automated accounting systems in conjunction with data processing personnel
4. recommends actions or alternatives to be taken by management when accounting data discloses unfavorable trends or deviations
5. provides technical advice and services to operating managers, interpreting accounting reports and statements and identifying problem areas
6. participates in the preparation of annual budgets, annual reports, and other financial and statistical reports of consequence
7. participates in meetings which establish university accounting policies and procedures
8. performs other related duties as assigned

**Level V: Accountant V/\*Chief Accountant 0017(0023)**

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

An Accountant V/\*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. is responsible for developing, adapting, or revising an accounting system to meet the needs of the university
3. 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

4. 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
5. maintains a successful working relationship with other employees, administrators, and the public and deals tactfully with controversial problems
6. 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 types of preparation:
  - (a) credit for college training leading to a major in a program that included (or was supplemented by) course work in accountancy
  - (b) progressively more responsible experience and/or on-the-job training that provided a knowledge of generally accepted principles, theories, and practices used in accountancy and was of such scope, level, and quality as to assure the applicant's overall ability to undertake entry level professional accounting work. Such experience and/or on-the-job training must be evaluated on the basis of its comparability to a normal curriculum in the academic programs listed in "a," on-the-job training to the content of the courses in the curriculum.<sup>1</sup>

that totals 1.0 unit according to the following conversion rates:

- (a) Bachelor's degree that included (or was supplemented by) 12 semester hours of credit in accountancy = 1.0 unit
- (b) three years of work experience/on-the-job training described in "b" = 1.0 unit.

Amounts of education or experience/on-the-job training less than those listed above should be converted to decimal equivalents of 1.0 unit and added together when computing combinations of the different types of preparation.

#### PERSONAL ATTRIBUTES NEEDED TO UNDERTAKE JOB

1. knowledge of the basic theories, principles, methods, and procedures of professional accounting

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<sup>1</sup> In substituting experience and/or on-the job training for formal academic instruction as provided above, it is recommended that, in order to ensure consistent application of these qualifications, the evaluation and verification of an applicant's experience/training be accomplished through the cooperative efforts of the personnel office and an experienced accountant in a manner that will preserve the applicant's anonymity.

2. knowledge of office methods and procedures
3. knowledge of automated data processing systems
4. ability to prepare complete and accurate accounting reports
5. ability to perform detailed work involving the application of accounting theory to routine accounting problems
6. ability to evaluate routine accounting problems and analyze and interpret less complex accounting records and reports
7. ability to perform detailed work involving written or numerical data and make arithmetical calculations rapidly and accurately
8. ability to operate office accounting machines and equipment
9. ability to work effectively with others

**Level II: Accountant II****0011****CREDENTIALS TO BE VERIFIED BY PLACEMENT OFFICER**

1. possession of the training/experience requirements listed for the Accountant I
2. two years of experience in professional level accounting work (an advanced degree in accountancy or registration as a Certified Public Accountant may be substituted for one year of professional experience.)

**PERSONAL ATTRIBUTES NEEDED TO UNDERTAKE JOB**

1. broad knowledge of the theories, principles, methods, and procedures of professional accounting
2. broad knowledge of office methods and procedures
3. knowledge of automated data processing systems
4. ability to evaluate more difficult accounting problems and to analyze and interpret more difficult accounting records and reports
5. ability to perform detailed work involving written or numerical calculations rapidly and accurately
6. ability to prepare difficult accounting records and reports completely and accurately
7. skill in the operation of office accounting machines and equipment
8. ability to work effectively with others

**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. four years of progressively responsible experience in professional level accounting work (an advanced degree in accountancy or registration as a Certified Public Accountant may be substituted for one year of professional experience.)

## PERSONAL ATTRIBUTES NEEDED TO UNDERTAKE JOB

1. extensive knowledge of the theories, principles, methods, and procedures of professional accounting
2. broad knowledge of office methods and procedures
3. knowledge of automated data processing systems
4. ability to prepare comprehensive reports
5. ability to review and/or perform detailed work including written or numerical data and to make calculations rapidly and accurately
6. ability to evaluate complex accounting problems and to analyze and interpret complex accounting records
7. ability to supervise a staff or subordinates engaged in accounting activities
8. skill in the operation of office accounting machines and equipment
9. ability to deal tactfully with controversial problems

**Level IV: Accountant 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. five years of experience in professional level accounting work, three of which were in an administrative or supervisory capacity (an advanced degree in accountancy or registration as a Certified Public Accountant may be substituted for one-year experience.)

## PERSONAL ATTRIBUTES NEEDED TO UNDERTAKE JOB

1. extensive knowledge of the theories, principles, methods, and procedures of professional accounting
2. broad knowledge of office methods and procedures
3. knowledge of automated data processing systems
4. ability to supervise, train, and coordinate the activities of subordinates engaged in accounting activities
5. ability to develop or revise complex accounting procedures, methods, or techniques
6. ability to evaluate very complex accounting problems and to analyze and interpret extensive, complex accounting records and reports
7. skill in the operation of office accounting machines and equipment
8. ability to deal tactfully with controversial problems

**Level V: Accountant V/\*Chief Accountant****0017(0023)****CREDENTIALS TO BE VERIFIED BY PLACEMENT OFFICER**

1. Bachelor's degree with a major in accountancy (or equivalent course work)
2. six years of experience in professional level accounting work, four of which were in an administrative or supervisory capacity (an advanced degree in accountancy or registration as a Certified Public Accountant may be substituted for one year of experience.)

**PERSONAL ATTRIBUTES NEEDED TO UNDERTAKE JOB**

1. thorough knowledge of the theories, principles, methods, and procedures of professional accounting
2. broad knowledge of office methods and procedures
3. knowledge of automated data proceeding systems
4. ability to direct and manage the activities of a staff engaged in accounting activities
5. ability to prepare, review, and interpret complex accounting records and reports
6. ability to deal tactfully with controversial problems

Accountant I.....	Revised
Accountant II.....	Revised
Accountant III .....	Revised
Accountant IV/*Assistant Chief Accountant .....	Revised
Accountant V/*Chief Accountant .....	Revised

*\*Denotes Alternate Title for Class*