

ACCOUNTANT II

This is advanced and journeyman level professional accounting work. It usually involves responsibility for one or more specialized and complex accounting functions within a State agency or institution.

I. DIFFICULTY OF WORK:

Complexity of Assign Work - Work is moderately complex and requires the application of a variety of standardized accounting techniques and procedures to a large number of accounts and reporting formats. Accounting rules and regulations are occasionally subject to revision. Work frequently involves budget development and limited systems changes such as modification of accounts and procedures. Work is characterized by a large number of detailed rules and regulations; and/or by scope which generally covers more than one accounting function within the department or institution. In large agencies, however, work may be specialized in supervising and administering a major complex functional area such as accounts payable, contracts and grants, federal funds, or another related area.

Nature of Guidelines - There is a wide variety of standardized accounting rules, regulations, and procedures which are used to make most decisions. Judgment is required in solving unusual problems, in setting priorities, and in interpreting regulations.

II. RESPONSIBILITY:

Impact of Work - Decisions made by the employee generally do not affect day-to-day agency activities outside of the business office. However, some decisions can change or constrain expenditures, reporting practices, and program budgets in all phases of the agencies operation.

Work Controls and Supervision Received - In most cases work is performed independently on a day-to-day basis. Intro-agency assignments, work priorities, and deadlines are received from a higher level accountant or business officer, stating desired output but leaving procedures up to the employee.

Responsibility for Others - Work usually involves supervision of a group of accounting clerks and technicians and frequently involves supervision of one or more accountants.

III. PERSONAL RELATIONSHIPS: Personal contacts are primarily with other members of the business staff within the agency and with regulatory, budget, accounting and auditing agencies, both State and Federal, outside of the agency. Working relationships are necessary with most non-business personnel within the agency.

IV. RECRUITMENT STANDARDS:

Knowledges, Skills, and Abilities - Ability to interpret and apply complex Federal and State fiscal regulations; ability to analyze financial problems and to correct accounting errors; to make minor adjustments in the accounting system and procedures; and ability to establish effective working relationships with business and program personnel; and to supervise the work of subordinate accounting personnel. Considerable knowledge of accounting principles and practices, and considerable knowledge of governmental accounting methods and procedures and financial practices.

Minimum Education and Experience - Graduation from a four-year college or university with a major in accounting and two years of accounting/auditing experience in the preparation of interpretive or analytical accounting/ financial statements and reports; or a four-year degree in business administration or other field with twelve (12) semester hours in accounting and four years of experience as specified above; or a two-year degree in accounting and six years of experience as specified above.

Administering the Class - For the purposes of qualification and the setting of entry salaries, one year of education/experience credit may be given for successful completion of the CPA examination; i.e., a total of three (3) years for a certificate holder to recognize the completion of the examination and the required two years of experience. However, the years of experience required for the certificate can only be credited once.

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