

## ACCOUNTANT III

This is supervisory and specialized professional accounting work. It involves responsibility for several budgeting and accounting functions in an accounting office with limited professional staff or for one or more broad complex function in a large professionally staffed accounting office.

### I. DIFFICULTY OF WORK:

Complexity of Assigned Work - Work is complex and requires the application of a wide variety of accounting techniques and procedures to a large number of accounts, reporting formats, and funding sources. Accounting rules and regulations require frequent interpretation and revision. Work often involves responsibility for budget development and system changes within the accountant's area of responsibility. Work is characterized by broad scope covering several or all of the accounting functions of the agency or by detailed specialization in one or two functional areas.

Nature of Guidelines - There is a wide variety of official accounting rules, regulations, and procedures which are used by the accountant and the staff under the supervision of the accountant. Judgment is often applied to setting priorities, to interpretations of regulations, and to solving unusual problems.

### II. RESPONSIBILITY:

Impact of Work - Day-to-day work routine does not affect activities outside of the business office; however, application of budgeting process and rules and regulations governing expenditures and programs may affect all phases of the agency's operation.

Work Controls and Supervision Received - Regular work is performed with considerable independence within guidelines of rules and regulations and objectives and deadlines established by a higher level accountant or manager of financial services.

Responsibility for Others - Usually supervises the work of a moderate-sized accounting/clerical and technician staff, and frequently involves the supervision of several other 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 and involve representation of views of the agency. Working relationship in staff capacity to agency heads and program directors is required.

### IV. RECRUITMENT STANDARDS:

Knowledges, Skills and Abilities - Ability to interpret and apply complex Federal and State fiscal regulations to analyze and correct accounting and financial problems and errors; ability to make changes in the accounting system and procedures; and to establish effective working relationships with business and program and personnel; and to plan and supervise the work of lower level accountants and accounting technicians. Thorough knowledge of accounting principles and practices, and thorough knowledge of government 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 three 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 progressive experience as specified above; or a two-year degree in accounting and six years of progressive 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.