

## ACCOUNTANT IV

This is advanced and technically specialized accounting work in very large budgeting and accounting offices. It involves responsibility for one or more of the most complex and involved accounting functions of large scope and complexity.

### I. DIFFICULTY OF WORK:

Complexity of Assigned Work - Work is technically complex such as in development of a full scale departmental cost accounting system or very broad in scope such as in budget development for an agency characterized by many separately funded programs with diverse funding sources and a large volume of rules and regulations pertaining to development and administration of the budget. The accounting systems are dynamic and subject to frequent changes due to program demands and in changes due to new State and Federal regulations and require the accountant to constantly adapt the system to these changes. Work requires the application of professional judgment in identifying and applying cost to proper functional codes for cost accounting and program budget purposes.

Nature of Guidelines - Guidelines are available especially from Federal and State agencies on format and general procedures but considerable adaptation of the agency budget may be required. Professional judgment is frequently required in analyzing accounting problems and determining courses of action.

### II. RESPONSIBILITY:

Impact of Work - Work has direct affect on all agency programs with respect to funding and/or the evaluation of the cost efficiency of programs.

Warp Controls and Supervision Received - The general results and deadlines are specified. Work is performed independently to this end, but decisions affecting agency program funding, or having a major effect on the accounting system, would be discussed with an accounting manager or manager of financial services.

Responsibility for Others - Staff supervision is usually small but may include supervision of one or two accountants and several accounting technicians.

### III. PERSONAL RELATIONSHIPS:

Work involves regular contact with major program supervisors, agency heads, and all personnel within the business off ice for the purpose of negotiating funding levels and/or implementation 'of cost reporting system.

### IV. RECRUITMENT STANDARDS:

Knowledges, Skills, and Abilities - Ability to apply complex Federal and State fiscal regulations; to apply accounting judgment and theory to a wide variety of situations not covered by regulations or precedent; to develop complex accounting worksheets and financial reports; and to present work results to program administrators and negotiate changes and/or implementations; and to direct the work of lower level accountants and supportive personnel. Thorough knowledge of accounting theory, principles, and practices and thorough 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 four years of progressive accounting/auditing experience in the preparation of interpretive or analytical accounting/financial statements and reports; one of which must have been supervisory in nature; or a four-year degree in business administration or other field with twelve (12) semester hours in accounting and five years of progressive experience as specified above, two of which must have been supervisory in nature; or a two-year degree in accounting and seven years of progressive experience as specified above, two of which must have been supervisory in nature.

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.