

# Classification and Qualification



# STANDARDS

The California State University System

## Accountant Series

Class Title	Class Code	Tracking Class	Date Established	Date Revised	Occupation Index Reference
Accountant I	1762	N/A	9-15-90	N/A	H-3
Accountant II	4555	N/A	9-15-90	3-1-91	H-3
Accountant III (Administrator I)	3318 3319	4558	6-1-79	3-1-91	H-3
Accountant IV (Administrator II)	3312 3313	4554	5-1-90	3-1-91	H-3

### SERIES DEFINITION:

This series encompasses those positions whose primary function is performance of professional accounting work. Accountants apply a knowledge of the theories, principles, and practices of the accounting profession classifying, examining, and analyzing of financial transactions.

Positions are allocated to the levels within the series on the basis of the size, scope, and complexity of accounting activities; independence of action; knowledge and ability requirements; amount of planning, evaluation, and analysis required by the position; and nature of supervision received and/or exercised. Positions that meet the intent established by the Higher Education Employer-Employee Relations Act (HEERA) definition of a supervisory employee are assigned to the Accountant II class and those that the managerial definition are assigned to *the* Accountant IV class.

Professional accountants perform work which is analytical, evaluative, innovative, and advisory in nature. Incumbents are usually assigned to central accounting units (e.g., accounts payable, accounts receivable, investments, and special projects, trust, and general accounting units); however, they may be assigned to any unit having a demonstrated need for professional accounting services.

### Typical Duties of the Series:

(Note: Duties described in this classification series are examples only; they are not necessarily descriptive of any one position. Individual positions may be assigned responsibility for other duties within the scope of this classification series.)

Accountants typically perform some or all of the following duties: assure the proper recording and documentation of financial transactions; prepare, analyze, and interpret financial reports, statements, and records; make financial projections; examine documents for conformance to established policies and procedures and generally accepted accounting standards; identify actual or potential problems and recommend corrective action; compute and estimate the effect of proposed changes on operating programs or accounting operations; recommend improvements, adaptations, or revisions in the accounting system and procedures; and participate in the design and installation of accounting systems.

## **DEFINITION OF CLASS LEVELS:**

### **Accountant I**

This is the first level of professional accounting work requiring general knowledge and understanding of generally accepted accounting principles and practices. Under the direction of an experienced accountant, incumbents are given work assignments that are designed to expand practical experience and develop professional judgment in the application of accounting principles.

Work assignments typically include some or all of the following: examine financial documents for completeness, accuracy, and conformance with established policies and procedures and generally accepted accounting standards; reconcile reports and financial data with financial statements on file; prepare journal entries; resolve problems associated with incorrect entries, deviations from established procedures, and other inconsistencies with generally accepted accounting principles; and prepare routine financial reports and statements. Incumbents may be assigned responsibility for providing training, guidance, and assistance to other employees.

### **Accountant II**

This is the level in the series in which incumbents independently perform the full range of professional accounting work. Positions of this classification require a thorough knowledge of generally accepted accounting principles and practices and a working knowledge of governmental accounting methods. The Accountant II typically directs the work and monitors the day-to-day activities of: (1) an entire accounting system of a relatively small unit; (2) a major segment of a somewhat larger accounting system (e.g., general accounting); or (3) a relatively narrow and specialized segment of a complex accounting system dealing with work assignments appropriate to this level.

Work assignments at this level typically include some or all of the following: ensuring that assigned accounting program activities are carried out in accordance with established policies and procedures and generally accepted accounting standards; identifying actual or potential problems and recommending corrective or preventative action; developing financial statements and reports; making budget projections; predicting the effects of changes in operating programs; interpreting new and existing federal and state regulations relative to their assigned area of responsibility; providing consultative services to campus administrators in resolving accounting problems; and recommending changes in the accounting system or procedures. Incumbents may be assigned responsibility for providing training, guidance, and assistance to other employees and participating in the performance evaluation process.

### **Accountant III**

The Accountant III performs professional accounting work requiring a comprehensive knowledge of generally accepted accounting principles and practices and a general knowledge of governmental accounting methods. Employees occupying positions of this classification usually supervise the day-to-day activities of: (1) an entire accounting system with several relatively stable segments; (2) a major segment of a larger and more complex accounting system (e.g., general accounting); or (3) a relatively narrow and specialized segment of a complex accounting system dealing with work assignments appropriate to this level.

Duties performed by the Accountant III typically include some or all of the following: assure that assigned accounting reporting systems and procedures are in compliance with established administrative policies and procedures and acceptable accounting standards; interpret financial reports and statements and identify problem areas; prepare complex financial statements and reports; analyze accounting control procedures and recommend changes or modifications; provide technical advice and consultation to campus administrators; represent the university to external organizations on specific issues; and supervise clerical, technical, or professional employees engaged in accounting or financial record-keeping work.

**Accountant IV**

The Accountant at this level performs professional accounting work requiring extensive knowledge of generally accepted accounting principles and practices and a thorough knowledge of governmental accounting methods. Employees at this level are usually assigned responsibility for planning, organizing, and directing the day-to-day activities of: (1) a large and complex accounting system; or (2) a major segment (e.g., general accounting) of an unusually complex accounting system requiring technical expertise in a particular accounting field.

The Accountant IV typically establishes and implements new or revised accounting policies and procedures; formulates goals and priorities in assigned area(s); studies proposed changes in laws, organization, procedures, and policies; oversees the collection, recording, processing, consolidation, and distribution of a wide variety of financial and statistical reports, statements, and summaries; interprets laws, regulations, and procedures; assists administrators at all levels of the organization in resolving accounting problems; and represents the university to external organizations.

**DISTINGUISHING CHARACTERISTICS:**

Accountant positions are distinguished from Accounting Technician positions by work that: (1) is analytical, evaluative, innovative, and advisory in nature; and (2) draws upon and requires knowledge of generally accepted accounting principles and practices.

The Accountant I is distinguished from technical accounting work by the variety of work assignments; the rate and scope of development expected; and the existence of a planned training program designed to give the entering accountant practical experience.

The Accountant II class is the journey level professional accountant position involving the application of accounting principles and practices to the resolution of a variety of accounting functions or problems. Work is performed with greater independence of judgment and action than the lower level.

The Accountant III performs advanced professional accounting work involving the application of accounting principles and practices to the resolution of a wide variety of complex accounting problems. Work assignments at this level meet the criteria of a supervisory employee as defined in the Higher Education Employer-Employee Relations Act (HEERA).

The Accountant IV performs advanced professional accounting work that is substantially more difficult and of greater responsibility than the lower level because of the unusual nature, magnitude, importance, or overall impact of the work on the accounting program. Work assignments meet the criteria of a managerial employee as defined in the Higher Education Employer-Employee Relations Act (HEERA).

## **MINIMUM QUALIFICATIONS:**

### **Accountant I**

#### **Knowledge and Abilities:**

General knowledge of generally accepted accounting principles and practices; office methods and procedures; statistical and arithmetic presentation of data; and uses of computers in accounting functions.

Ability to learn and apply laws, rules, and procedures related to governmental accounting; interpret and follow instructions and policy guidelines; analyze financial and statistical data and draw sound conclusions; utilize problem-solving techniques; establish and maintain effective working relationships with others; and operate calculating machines, personal computers, and/or automated accounting systems.

#### **Education:**

Equivalent to a bachelor's degree with a major in accounting, business administration, or a closely related field.

or

A combination of education and experience which provides the required knowledge and abilities.

### **Accountant II**

#### **Knowledge and Abilities:**

Thorough knowledge of generally accepted accounting principles and practices; office methods and procedures; statistical and arithmetical presentation of data; and uses of computers in accounting functions.

Working knowledge of governmental accounting methods and related laws, rules, and regulations.

In addition to those at the Accountant I level, ability to apply accounting principles to the analysis of complex accounting problems; analyze and interpret accounting data; prepare clear, accurate financial statements and reports; utilize problem-solving techniques in finding solutions to complex accounting problems; understand and apply applicable rules, regulations, policies, and principles; and make sound decisions and recommendations regarding accounting activities.

#### **Experience:**

Equivalent to two years of progressively responsible professional accounting experience. Governmental accounting experience is desirable.

#### **Education:**

Equivalent to a bachelor's degree with a major in accounting, business administration, economics, finance, public administration, or a closely related field.

or

A combination of education and experience which provides the required knowledge and abilities.

### **Accountant III**

#### **Knowledge and Abilities:**

Thorough knowledge of generally accepted accounting principles and practices; office methods and procedures; statistical and arithmetical presentation of data; and uses of computers in accounting functions.

General knowledge of governmental accounting methods and related laws, rules, and regulations and elements of supervision.

In addition to those at the Accountant I and II levels, ability to prepare complex financial statements and reports; explain difficult concepts, orally and in writing; understand and interpret laws and rules; and effectively supervise the work of others.

#### **Experience:**

Equivalent to three years of professional level accounting experience. Supervisory experience and experience in governmental accounting are desirable.

#### **Education:**

Equivalent to a bachelor's degree with a major in accounting, business administration, economics, finance, public administration, or a closely related field.

or

A combination of education and experience which provides the required knowledge and abilities.

### **Accountant IV**

#### **Knowledge and Abilities:**

Extensive knowledge of generally accepted accounting principles and practices; office methods and procedures; statistical and arithmetical presentation of data; and uses of computers in accounting functions.

Thorough knowledge of governmental accounting methods and related rules, regulations, and procedures; and principles of supervision.

General knowledge of the principles of personnel management and supervision.

In addition to those at the Accountant I, II, and III levels, ability to plan, direct, and review a variety of accounting and related activities and meet important deadlines; analyze financial and statistical data and develop methods and procedures; work cooperatively with administrative staff/personnel, and outside organizations; and effectively utilize management skills.

#### **Experience:**

Equivalent to three years of professional level accounting experience, including two years in an administrative or supervisory capacity and one year, which may be concurrent, in governmental accounting.

#### **Education:**

Equivalent to a bachelor's degree with a major in accounting, business administration, economics, finance, public administration, or a closely related field.

or

A combination of education and experience which provides the required knowledge and abilities.

**Accountant I**

**Work Week Group:** 4CE  
**Premium O/T:** No  
**Shift Differential:** No  
**Employee Category:** Non-Academic

**Accountant II**

**Work Week Group:** 4CE  
**Premium O/T:** No  
**Shift Differential:** No  
**Employee Category:** Non-Academic

**Accountant III**

**Work Week Group:** 4CE  
**Premium O/T:** No  
**Shift Differential:** No  
**Employee Category:** MPP

**Accountant IV**

**Work Week Group:** 4CE  
**Premium O/T:** No  
**Shift Differential:** No  
**Employee Category:** MPP