

Classification and Qualification STANDARDS

Accountant Series

Class Title	Class Code	Issue Date	FLSA
<i>Accountant I</i>	1762	10-01-2012	<i>Non-Exempt</i>
<i>Accountant II</i>	4555	10-01-2012	<i>Exempt</i>
<i>Accountant III</i>	4556	10-01-2012	<i>Exempt</i>

OVERVIEW:

The Accountant series encompasses those positions whose primary function is performance of professional accounting work which is analytical, evaluative, innovative and advisory in nature. Accountants apply knowledge of the theories, principles, and practices of the accounting profession, including Generally Accepted Accounting Principles (GAAP), in classifying, examining, and analyzing financial transactions.

Positions are assigned to classifications 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.

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

Accountant I – The entry level professional accountant position is distinguished from the Accounting Technician series by having primary responsibility for the generation of routine financial reports and statements and/or analysis requiring understanding and interpretation in the application of Generally Accepted Accounting Principles (GAAP) and the variety of work assignments.

Accountant II – The intermediate-level professional accountant position involves 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.

Accountant III – Incumbents perform advanced professional accounting work involving the application of accounting principles and practices to the resolution of a wide variety of complex accounting problems. Serves as a high-level individual contributor providing expertise and/or provides lead work direction to other professional and/or technical staff.

TYPICAL ACTIVITIES:

The following examples of typical work activities are meant to illustrate the general range of work functions performed by Accountants; they are not meant to be all-inclusive or restrictive. Work assignments may involve other related activities within the scope of each classification.

Accountants typically perform some or all of the following duties: assure the proper recording and documentation of financial transactions and contribute to audit process; 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 Principles (GAAP); identify actual or potential problems and recommend corrective action; compute and estimate the effect of proposed changes on operating programs or accounting operations; document and maintain business processes, standards and procedures; provide initial troubleshooting of financial systems problems and participate in the design and installation of financial systems upgrades and required testing and verification of results; conduct extensive financial data compilation, querying

and drilling on large volumes of financial data; and use integrated financial systems and/or other types of records management systems.

ACCOUNTANT I

This is the first level of professional accounting work requiring general knowledge and understanding of 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 general accounting standards; reconcile reports and financial data with financial statements on file; correct and reconcile account balances to external data; prepare journal entries; resolve problems associated with incorrect entries, deviations from established procedures, and other inconsistencies with accounting principles; prepare routine financial reports and statements; and provide input to the documentation and maintenance of business processes, standards and procedures. Incumbents may be assigned responsibility for providing training, guidance, and assistance to other employees and may provide work direction to other professional and/or technical staff.

MINIMUM QUALIFICATIONS:

Knowledge:

General knowledge of Generally Accepted Accounting Principles (GAAP); office methods and procedures; statistical and mathematical presentation of data; advanced proficiency with current word processing and spreadsheet software programs, web browsers, query tools, integrated financial systems and/or other types of records management systems.

Abilities:

Ability to interpret and follow instructions and policy guidelines; analyze financial and statistical data and draw conclusions; utilize problem solving techniques; establish and maintain effective working relationships with others; and communicate effectively with others inside and outside the unit, including conveying technical information to non-Accountants.

Experience and Education:

Equivalent to a bachelor's degree with a major in accounting, business administration, finance or a closely related field **OR** a combination of education and experience which provides the required knowledge and abilities.

ACCOUNTANT II

Incumbents in this classification independently perform the full range of professional accounting work which requires a thorough knowledge of Generally Accepted Accounting Principles (GAAP).

Work assignments 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 general accounting standards; correct and reconcile account balances to external data; 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; recommend changes to and assist with the documentation and maintenance of business processes, standards and procedures. Incumbents may be assigned responsibility for providing training, guidance and assistance to other employees and may provide work direction to other professional and/or technical staff.

MINIMUM QUALIFICATIONS:

Knowledge:

Thorough knowledge of Generally Accepted Accounting Principles (GAAP); office methods and procedures; statistical and mathematical presentation of data; advanced proficiency with current word processing and

spreadsheet software programs, web browsers, query tools, integrated financial systems and/or other types of records management systems. General understanding of internal control methods. Working knowledge of federal student financial aid annual reporting requirements, and quarterly grant reporting requirements.

Abilities:

In addition to those of the Accountant I, 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; make decisions and recommendations regarding accounting activities; communicate effectively with others inside and outside the unit, including conveying technical information to non-Accountants.

Experience:

Equivalent to two years of progressively responsible professional accounting experience.

Education:

Equivalent to a bachelor's degree with a major in accounting, business administration, finance or a closely related field **OR** a combination of education and experience which provides the required knowledge and abilities.

ACCOUNTANT III

The Accountant III position performs advanced professional accounting work requiring a comprehensive knowledge and understanding of accounting principles and practices and substantial judgment and discretion. Incumbents occupying this classification may lead the day-to-day activities and review the work of clerical, technical or professional employees engaged in accounting, financial record-keeping or financial reporting work, and may provide input to the employee performance evaluation process.

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 account balances and reconcile balances to external data; analyze accounting control procedures and recommend changes or modifications; recommend and implement changes to the documentation and maintenance of business processes, standards and procedures; provide technical advice and consultation to campus administrators; represent the university to external organizations on specific issues. May provide lead work direction to other professional and/or technical staff.

MINIMUM QUALIFICATIONS:

Knowledge:

Extensive knowledge of Generally Accepted Accounting Principles (GAAP); office methods and procedures; statistical and mathematical presentation of data; advanced proficiency with current word processing and spreadsheet software programs, web browsers, query tools, integrated financial systems and/or other types of records management systems. General knowledge of governmental accounting and internal control methods and related laws, rules, and regulations. Working knowledge of federal student financial aid annual reporting requirements, and quarterly grant reporting requirements.

Abilities:

In addition to those at the Accountant I and II levels, ability to prepare complex financial statements and reports; understand and interpret laws and rules; communicate effectively with others inside and outside the unit, including conveying complex and technical professional accounting information to non-Accountants.

Experience:

Equivalent to five years of professional level accounting experience.

Education:

Equivalent to a bachelor's degree with a major in accounting, business administration, finance or a closely related field **OR** a combination of education and experience which provides the required knowledge and abilities.