ACCOUNTING CAREER STANDARD

I. INTRODUCTION

The Accounting Career Standard contains three separate, but functionally related class series: The Account Clerk class series, the Account Technician class series, and the Accountant class series. These three series, together, form a single, career, promotional class pattern, and are combined into one document to: 1) provide an overview of the related types of accounting work which range from clerical expenditure accounting activities to accounting managerial activities, 2) demonstrate career entry levels and promotional opportunities, 3) promote an atmosphere conducive to the principle of upward mobility for employees, and 4) promote progressive personnel practices as they relate to recruiting and examination.

Accounting, as utilized herein, denotes the complete range of governmental financial activities involved in the maintenance and examination of records, documents and books for a single agency’s appropriated funds and grants, and the external auditing of fiscal and financial operations and procedures outside of state government. Other, more specific accounting series are to be used, where indicated, in lieu of this general series, for example, Financial Institutions Examiners, Revenue Auditors, and Internal Auditors.

II. SUMMARY DISCUSSION OF THE ACCOUNTING SYSTEM AND CYCLE

This section was designed primarily to assist in the understanding of accounting terminology and in understanding how to apply this terminology in terms of determining which class series to utilize in the allocation of individual positions. It is, however, stipulated that this model is not inclusive and that variations of the accounting system and cycle as described herein should be anticipated since a model system is always subject to practical applications and needs.
II. SUMMARY DISCUSSION OF THE ACCOUNTING SYSTEM AND CYCLE
(Continued):

The accounting system provides three basic types of records 1) files and underlying documents, i.e., vouchers, invoices 2) a sequential diary or journal of financial events in order of occurrence 3) a classified, ledger, record of changes in each element of the financial system. There may be two types of journals and ledgers, 1) detailed or support, and 2) general (summary of detailed or support books). Functions such as posting, performed in connection with these three basic elements of the accounting system, when proceduralized to such a degree that interpretation and analysis of accounting data is minimized, can be performed by Account Clerks and Account Technicians.

The fourth and final element in the system consists of financial reports. Although the documents, the journal and the ledger have a variety of uses, the primary reason for their existence is to record the transaction data systematically for the purpose of preparing financial reports. This fourth basic element generally requires the performance of functions of an interpretative or analytical nature and would normally require professional skills and knowledge (i.e., Accountants). Account Clerks and Account Technicians may have limited reporting functions if the reports are of a highly proceduralized nature, or of such a minimal variety of incidence as to be insignificant in relation to the total job.

The accounting cycle as applied to the maintenance of the four elements of the accounting system is divided into ten basic operations. Definitions of these appear below:

A. Journalizing - Entering financial transaction in an accounting journal involving:

1. Analyzing the Transactions to Determine Their Correctness - This analysis refers to both arithmetical accuracy and to document validation.

2. Recording the Transaction - This may be by means of a physical entry into a journal or by means of assigning a code to a transaction for ultimate journalization. The coding of transactions finds greatest use in support of a decentralized integrated accounting system.

B. Posting - Placing journal entries into an appropriate account in a ledger. The ledger may be a separate book of entry or it may be a file of documents or a group of punched cards.
II. SUMMARY DISCUSSION OF THE ACCOUNTING SYSTEM AND CYCLE
(Continued):

C. Taking a Trial Balance - Mathematically determining the equality of the debit and credit entries in a ledger.

D. Calculates the End of the Period Adjustment - Estimates by mathematics or statistics the debit or credit entries which would bring the accounts into balance at the end of the fiscal period.

E. Reconciliation - Detailed searches through original documents, supporting files and subsidiary accounts to trace transactions. This involves preparation of adjustment documents based upon the search, showing the cause or causes of disagreement and the items which should be considered to make them agree.

F. Preparation of Work Sheets - Information from account books is compiled on this form, which is used to:
   1. Prove the mechanical accuracy of adjusting and closing entries outside the books.
   2. Serve as a guide in the making of formal adjusting and closing entries.
   3. Facilitate the preparation of statements.

G. Closing the Books - Enters the authorized adjusting and closing entries prior to balancing.

H. Takes a Post-Closing Trial Balance - Checks or proves accounts so that the accounts equate after the adjusting and closing entries have been made.

I. Prepares Accounting Statements - Researches accounting documents, records and books and prepares a report reflecting relationships between accounts. The form of the statement may vary requiring charts, tables, narrative or footnote comments.

J. Statement Analysis - Narrative interpretation of statement which may be made within the specified limitations established by management, and may include the identification and description of the reasons for differences within and among the date included.
As a general rule, the reporting element begins with the taking of a trial balance.

For an illustration of how the accounting system and cycle is applicable in terms of the allocation of positions, see Illustration #1 which is intended only to provide the classification analyst with a simplified overview of the proceeding discussion. Further interpretation in the form of class specifications is necessary before an allocation decision can be made.

III. ILLUSTRATIONS

Illustration #1

The Accounting System and Cycle

<table>
<thead>
<tr>
<th>Position Titles</th>
<th>Typical Functions</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Fiscal Officers):</td>
<td>(System Management)</td>
</tr>
<tr>
<td>Accountants:</td>
<td>Statements</td>
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<tr>
<td></td>
<td>Analysis</td>
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<tr>
<td>Account Technicians:</td>
<td>Adjust</td>
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<td></td>
<td>Reconcile</td>
</tr>
<tr>
<td></td>
<td>Worksheets</td>
</tr>
<tr>
<td></td>
<td>Close</td>
</tr>
<tr>
<td></td>
<td>Post-close</td>
</tr>
<tr>
<td>Account Clerks:</td>
<td>Journalize</td>
</tr>
<tr>
<td></td>
<td>Posting</td>
</tr>
<tr>
<td></td>
<td>Trial Balance</td>
</tr>
</tbody>
</table>
III. ILLUSTRATIONS (Continued)

Illustration #2

Each of the three class series (Account Clerk, Account Technician, and Accountant) are related and dependent upon each other. Together they constitute the general Accounting Career Standard, which can be illustrated in the form of a schematic model showing the interrelationships of the class levels.

Illustration #2: Schematic Model

Administrative Services
Worker Trainee *

Account Clerk I Account Clerk II
Clerical Accountant or Bookkeeping

Account Technician Trainee

Account Technician I Account Technician II

Preprofessional Accountant

Accounting and Fiscal Administration
Career Trainee **

Accountant Accountant Advanced Accountant Supervisor

Professional Accounting

* Trainee class utilized for the training of disadvantaged persons and those who have had no previous bookkeeping education or work experience.

** Trainee class utilized for training college graduates.
SERIES INTRODUCTION:

The first of the three class series in the Accounting Career Standard is the Account Clerk class series. In terms of the accounting system, Account Clerks perform functions involved in the maintenance of the three basic types of records and have little responsibility for preparing financial reports. In terms of the accounting cycle, as applied to the maintenance of the accounting system, Account Clerks would, typically, perform only the following operations: Journalizing, posting, and taking of trial balances. As a further explanation, the primary function of the Account Clerk is journalizing and related document validation or examining and verifying records, or reports or tax returns. The coding and verification of documents would be in accordance with a manual or other prescribed system which would contain such items as a list of names and addresses for cross reference and a simple coding schematic. The journal and the ledger maintained in accordance with this prescribed system would typically be described as detailed or support journals and ledgers, and summary reports based on information in these books would follow a simple format. The information maintained and eventually recorded in summary report form would generally be subject to review by professional or technical staff and posted into general journals or ledgers.

Thus, Account Clerk positions perform primarily clerical work, but clerical work of a specialized nature which requires application of bookkeeping principles and methods and the examination and verification of records, reports and tax returns. Clerical positions which require general clerical functions such as filing duties and receptionist duties would not typically be allocated into this series.
ACCOUNT CLERK I

ILLUSTRATIVE DUTIES AND RESPONSIBILITIES:

Under immediate supervision, with emphasis on orientation and training, performs beginning level clerical work of a specialized nature in the maintenance of financial files, documents and records; assists in verifying the accuracy of simple financial documents such as vouchers and invoices; after verification assists in posting information from document to an established detailed or support journal or register; assists in maintaining detailed or support ledger in accordance with established procedure; collects daily receipts from innate benevolent funds and prepares bank deposits; performs other duties as required or assigned.

External Auditing Area

Under immediate supervision, with emphasis on orientation and training, performs beginning level clerical work of a specialized nature using external technical auditing procedures in the examination, review and verification of financial files, documents, records, tax returns, supporting schedules and reports; verifies correct mathematical computations; completeness of forms and adherence to procedures; assists in analysis of forms and documents; assists in adjusting, correcting or verifying data.

DESIRABLE REQUIREMENTS:

Education and Experience
 Requires knowledge, skill and mental development equivalent to completion of four years of high school.

Knowledges, Skills and Abilities
 Requires elementary knowledge of bookkeeping principles and practices.
 Requires elementary knowledge of office methods and procedures.
 Requires ability to learn to apply bookkeeping principles
 Requires ability to make rapid and accurate arithmetic calculations either manually or by machine.
ILLUSTRATIVE DUTIES AND RESPONSIBILITIES:

Under direct supervision, performs specialized clerical work in preparing and maintaining financial files, documents and records; verifies the accuracy of routine financial documents such as vouchers, invoices and requisitions; posts information abstracted from documents to an established detailed or support journal or register; maintains detailed or support ledger in accordance with established procedure; prepares simple financial reports in accordance with prescribed format; maintains proprietary and budgetary records in a state institution; maintains bookkeeping records for inmate shops and commissaries; performs limited amount of related office machine operations and other duties as required or assigned.

External Auditing Area

Under direct supervision, performs specialized clerical work, using external technical auditing procedures, in the examination, review and verification of financial files, documents, records, tax returns, supporting schedules and reports; checks time limitations, computations and proper completion; determines type of error(s) and makes allowable corrections and for amendments; refers questionable or suspect forms; completes or initiates relevant corrective forms; initiates notices.

DESIRABLE REQUIREMENTS:

Education and Experience

Requires knowledge, skill and mental development equivalent to completion of four years of high school.

Requires one year of office experience, including bookkeeping work.

Knowledges, Skills and Abilities

Requires working knowledge of bookkeeping principles and practices.

Requires working knowledge of office methods and procedures.

Requires elementary knowledge of the principles and functions of standard office accounting machines and equipment.

Requires ability to apply bookkeeping principles.

Requires ability to make rapid and accurate arithmetic calculations either manually or by machine.

Qualifying state employees in the employee Upward Mobility Program, may complete combinations of specific proficiency tests and training programs leading to a certificate of proficiency in lieu of the stated requirements for this classification.
ACCOUNT TECHNICIAN CLASS SERIES

SERIES INTRODUCTION:

The second class series in the Accounting Career Standard is the Account Technician class series. In terms of the accounting system, Account Technicians perform functions involved in the maintenance of the three basic types of financial records and have greater responsibility than Account Clerks in preparing financial reports. In terms of the accounting cycle as applied to the maintenance of the accounting system, Account Technicians would, typically, perform the following operations: Journalizing, posting, taking a trial balance, end of the period adjustment, reconciliation, preparation of worksheets, closing the books and post-closing the books. As a further explanation, the primary functions of Account Technicians is either supervision of Account Clerk and subprofessional staff engaged in maintaining a complex set of detailed or support books of account, examining and verifying records, and reports, or assisting professionals in the maintenance of general books of accounts. Thus, Account Technician positions perform primarily preprofessional, supervisory and technical accounting work involved in assisting in maintaining general account books, examining and verifying records, and reports, or supervising the maintenance of complex set of detailed or support books of account or the examination and verification of records, and reports.
ACCOUNT TECHNICIAN I

POSITION CODE: 00115

ILLUSTRATIVE DUTIES AND RESPONSIBILITIES:

Under general supervision, performs technical accounting work in maintaining established general account books by a fund or grant or a complex set of detailed or support books for a division or institution; supervises a small staff of two or three subprofessionals engaged in verifying and typing financial documents such as vouchers and invoices; verifies a variety of complex financial documents including vouchers, invoices, requisitions, and inventory lists which may require cross-reference with contractual agreements or other documents; posts financial information to journals, registers, and ledgers; closes detailed account books; prepares financial statements and reports for the division or institution; assists accountants in maintaining a complex accounting system and preparing difficult financial reports and statements such as might be involved in a decentralized or complex accounting subsystem for a prison industry or in an accounting system involving statewide departmental funds or grants; performs other duties as required or assigned.

External Auditing Area

Under general supervision, performs specialized examination and analysis of diversified entries on financial files, documents, and reports to verify accuracy and validity; initiates corrective action; prepares detailed report forms incorporating delinquencies, deficiencies or possible fraudulent intent; assists in selected aspects of the more difficult analytical processes; maintains good public relations; gives guidance to lower level staff.

DESIRABLE REQUIREMENTS:

Education and Experience

Requires knowledge, skill and mental development equivalent to completion of two years of college and completion of an approved training course or three years of related clerical bookkeeping experience.

Knowledges, Skills and Abilities

Requires working knowledge of accounting techniques.
Requires working knowledge of state or non-state accounting procedures.
Requires working knowledge of office methods and procedures.
Requires working knowledge of principles and functions of standard office accounting machines and equipment.
Requires ability to supervise a small staff of subprofessionals.
Requires ability to apply established accounting techniques.

In addition to English verbal and written skills, candidates may be required to translate, speak and write a foreign language at a colloquial skill level. Some positions may require manual communications skills.
ACCOUNT TECHNICIAN II

POSITION CODE: 00116

ILLUSTRATIVE DUTIES AND RESPONSIBILITIES

Under direction, independently performs technical accounting work in maintaining a complex, complete set of general account books by a fund or grant, or supervising the maintenance of a complex set of detailed books for a division or institution; supervises a small staff of four or more subprofessionals engaged in verifying and preparing a variety of financial documents and posting to account books; posts financial information to journals, registers, ledgers and other related financial records and makes adjusting entries and reconciles documents; closes account books; prepares or assists accountants in preparing difficult financial statements or reports for the department; performs other duties as required or assigned.

External Auditing Area

Under direction, plans, assigns, supervises and reviews work performed by staff engaged in reviewing and examining entries on various types of financial files, documents, records, and reports involving delinquencies, deficiencies and discrepancies and taking necessary corrective action; or independently examines and analyzes the more difficult documents and account files; initiates remedial action; maintains good public relations.

DESIRABLE REQUIREMENTS:

Education and Experience

Requires knowledge, skill and mental development equivalent to completion of two years of college and one year of technical accounting experience or four years of related clerical bookkeeping experience.

Knowledges, Skills and Abilities

Requires extensive knowledge of accounting techniques.
Requires extensive knowledge of office methods and procedures.
Requires working knowledge of state or non-state accounting procedures.
Requires working knowledge of principles and functions of standard office accounting machines and equipment.
Requires ability to supervise and train a small staff of subprofessionals in performance of specialized clerical and account-keeping tasks.
Requires ability to apply established accounting methods and techniques.
ACCOUNT TECHNICIAN TRAINEE  
POSITION CODE: 00118

ILLUSTRATIVE DUTIES AND RESPONSIBILITIES

Under direct supervision, for a period of six to twelve months, receives training and orientation in the accounting techniques utilized in maintaining detailed and general books of an agency or in examining and verifying records, and reports; participates in maintaining an established set of general account books by a fund or grant, or assists in maintaining a complex set of detailed or support books for a division or institution; assists in verifying the accuracy of a variety of financial documents which may require cross-reference with contractual agreements; assists in maintaining journals, ledgers, and registers, and in preparing financial and budget reports for a division or institution; performs other duties as required or assigned which are reasonably within the scope of the duties enumerated above.

DESIRABLE REQUIREMENTS:

**Education and Experience**
Requires knowledge, skill and mental development equivalent to completion of two years of college.

**Knowledges, Skills and Abilities**
Requires working knowledge of office methods and procedures.
Requires elementary knowledge of accounting techniques.
Requires elementary knowledge of principles and functions of standard office accounting machines and equipment.
Requires ability to learn established accounting methods and techniques.
ACCOUNTANT CLASS SERIES

SERIES INTRODUCTION:

The third class series in the Accounting Career Standard is the Accountant class series. In terms of the accounting system, Accountants perform functions involved in the maintenance of the three basic types of records and with a primary emphasis upon the preparation of a variety of financial reports and statements. In terms of the accounting cycle as applied to the maintenance of the accounting system, Accountants would typically perform any or all of the ten basic accounting operations. As a further explanation, the primary functions of Accountants are the maintenance of complete set of books for a general departmental fund or grant, external auditing or examining of, i.e., individuals, governments, businesses, utilities and monetary institutions’ fiscal and financial operations and procedures outside of state government, and budgetary planning and control for department funds. Thus, Accountant positions perform professional accounting and auditing, and supervisory work involved in the maintenance and preparation of detailed and general account books and reports, and in the maintenance of budgetary controls and preparation of budgetary reports. Furthermore, professional accounting and auditing work involves responsibility for making recommendations for changing accounting system procedures and establishing new accounts and account books to comply with new accounting procedures.

SERIES AREAS:

The Accountant class series, as previously described, is inclusive of those functions deemed to be of a professional accounting or external auditing nature. The series has in this concept the professional and external auditing positions involved in the regular, specialized auditing of private grantees or contractors or involved in the establishment of statewide accounting procedures which affect all agencies are included as a part of this series. Positions that are included in the concept of professional accounting and auditing, as described by this series, are generally involved in one of the three following functions:

1. General Accounting - Involves maintenance of account books by state fund or federal grant, the preparation of complex accounting statements and reports, and the implementation of approved accounting methods and techniques.

2. External Auditing - Involves the conduct of audits or examinations of the accounting books, reports, records, documents, statements and property tax returns of i.e., governments, grantees, service providers under agency contract, utilities, and making recommendations for changing accounting, fiscal, financial and associated operations and procedures.
SERIES AREAS (Continued):

3. Budgetary Planning and Control - Involves the preparation of budgetary statements and reports either to assist departmental management in determining budget needs or for submission to the Bureau of the Budget and involves making budget projections and plans for future fiscal years and the maintenance budgetary control accounts.

Excluded are professional internal auditor positions responsible for independent formal review, analysis and evaluation of the effectiveness of an agency's statewide internal operations and controls and which report directly to the chief executive officer of the agency or through supervisory internal audit staff.

Any given Accountant positions may be performing duties related to a combination of the three functions of external auditing, general accounting and budgetary planning and control; however, the majority of the positions will be involved primarily in one function or the other. Furthermore, since it is possible for an individual position to perform duties related to more than one of the three functions, it is also possible for a position to perform duties related to other accounting and auditing functions such as cost accounting which may not be fully covered in the definitions of three areas. Therefore, in cases of mixed positions with duties and responsibilities involving either more than one option, or other accounting functions not covered by three areas, the primary classification guide used by the classification analyst should be the "General Accounting Area".

The Accountant and Accountant Advanced classes may serve in a leadership capacity to other professionals or paraprofessionals, but they do not serve as full line supervisors of staff. In contrast, the Accountant Supervisor class is designed solely to encompass those positions that warrant exclusion from collective bargaining by virtue of their supervisory, managerial, or confidential responsibilities.
ACCOUNTANT

POSITION CODE: 00130

ILLUSTRATIVE DUTIES AND RESPONSIBILITIES BY AREA:

1. General Accounting Area

Under general supervision, performs professional accounting and auditing work involving either the maintenance of general departmental funds or grants accounts and the preparation of related financial reports and statements, or involving the maintenance and examination of a complex support or decentralized accounting system with a variety of detailed control accounts such as federal grants, state funds and ward funds; maintains, examines and reconciles general account books, records and documents; examines, reconciles and posts information abstracted from detailed account books and related reports; assists in preparing or prepares, examines, reconciles and analyzes difficult statements or reports; may supervise technical and other subprofessional personnel engaged in maintaining a major support accounting system; performs other duties as required or assigned.

2. External Auditing Area

Under general supervision, performs professional, external auditing work in examining and verifying the accuracy and compliance to procedure of the accounting books, reports, records, documents, statements, and other fiscal and financial related information, operations and procedures; performs audits in accordance with an established external audit program; determines if proper accounting, fiscal and tax systems, procedures and methods are being applied and recommends changes in accounting, fiscal and property tax systems, procedures and methods; prepares routine external audit reports; prepares audit findings and may take and give testimony in legal proceedings and hearings on these findings; may engage in account collection.

3. Budgetary Planning and Control Area

Under general supervision, performs professional accounting work in maintaining budgetary control accounts; prepares routine budgetary reports and statements; assists in preparing recommendations for future budgetary needs and plans; may supervise a small subprofessional staff in maintaining budgetary control accounts.
ACCOUNTANT (Continued)

DESIRABLE REQUIREMENTS:

Education and Experience

Requires knowledge, skill and mental development equivalent to completion of four years of college, with courses in business administration and accounting or four years of technical accounting experience.

Knowledges, Skills and Abilities

Requires elementary knowledge of professional accounting and auditing theory, principles, methods and procedures.

Requires elementary knowledge of the laws, rules, and regulations relating to state or non-state accounting or auditing procedures.

Requires elementary knowledge of office methods, procedures, standard office accounting machines and equipment.

Requires ability to perform detailed work involving the application of accounting theory to routine accounting or auditing problems.

Requires ability to evaluate accounting problems of moderate difficulty and to analyze and interpret less complex accounting records and reports.

Requires ability to perform detailed work involving written or numerical data and to make arithmetical calculations rapidly and accurately, either manually or by machine.

Requires ability to establish and maintain satisfactory working relationships with other employees and the public.

Qualifying state employees in the employee Upward Mobility Program, may complete combinations of specific proficiency tests and training programs leading to a certificate of proficiency in lieu of the stated requirements for this classification.

In addition to English verbal and written skills, candidates may be required to translate, speak and write a foreign language at a colloquial skill level. Some positions may require manual communications skills.
ACCOUNTANT ADVANCED

POSITION CODE: 00133

ILLUSTRATIVE DUTIES AND RESPONSIBILITIES BY AREA:

1. General Accounting Area

   Under direction, independently performs complex accounting and auditing work involving either the maintenance of a variety of general departmental funds of grants accounts and the preparation, summarization and examination of related financial reports and statements for state or federal usage; prepares or assists in the preparation, examination, reconciliation and analysis of complex statements and reports; assists in conducting studies to aid conversion of manual financial operations to electronic data processing operations; participates in training lower level accountants; performs other duties as required or assigned.

2. External Auditing Area

   Under direction, independently performs professional external auditing work of a complex or advanced nature in examining and verifying the accuracy of a wide variety of accounting books, reports, records, documents, statements, and other fiscal and financial related information, operations and procedures; assists higher level external auditors in designing the audit program; performs complete or sample type audits in accordance with the audit program; determines if proper accounting, fiscal and tax systems, procedures and methods are being utilized and recommends changes in accounting, fiscal and tax systems, procedures and methods; prepares complex external audit reports summarizing the findings of lower level auditors; prepares complex audit findings and may take and give testimony in legal proceedings and hearings on these findings; may engage in account collection.

3. Budgetary Planning and Control Area

   Under direction, independently performs professional accounting work in maintaining and examining complex departmental budgetary reports and statements for departmental usage or for submission to the Bureau of the Budget; assists in coordinating budgetary unit activities with financial accounting or expenditure accounting units; prepares budgetary projections and proposals based on current expenditures and future program needs.
ACCOUNTANT ADVANCED (Continued):

DESIRABLE REQUIREMENTS:

**Education and Experience**
Requires knowledge, skill and mental development equivalent to completion of four years college, with courses in business administration and accounting.
Requires two years of professional experience in accounting, external auditing, budgetary planning and control or public accounting.

**Knowledges, Skills and Abilities**
Requires extensive knowledge of accounting and auditing theory, principles, methods and procedures.
Requires extensive knowledge of laws, rules and regulations relating to state or non-state accounting or auditing procedures.
Requires working knowledge of office methods, procedures, standard office accounting machines and equipment.
Requires ability to prepare comprehensive accounting reports.
Requires ability to determine violations and noncompliance with the law and to detect and explain significant irregularities.
Requires ability to review detailed work including written or numerical data and to make calculations rapidly and accurately.
Requires skill and ability to evaluate more difficult accounting problems and to analyze and interpret more complex accounting records.
Requires ability to establish and maintain satisfactory working relationships and to deal tactfully with controversial problems.
ACCOUNTANT SUPERVISOR  POSITION CODE:  00135

ILLUSTRATIVE DUTIES AND RESPONSIBILITIES BY AREA:

1. General Accounting Area

Under direction, serves as a full line supervisor of a small staff of one to three professional personnel and a medium sized staff of six or more technical and subprofessional personnel engaged in maintaining a complex accounting subsystem involving general departmental funds or grants; assigns and reviews subordinates’ work, prepares performance evaluations, effectively recommends and imposes disciplinary action, and adjusts grievances; supervises the preparation, examination, reconciliation and analysis of complex statements and reports; assists in conducting studies to aid conversion of manual financial operations to electronic data processing operations; participates in training lower level accountants; performs other duties as required or assigned.

2. External Auditing Area

Under direction, serves as a full line supervisor of a small clerical and technical staff in performing external auditing work in examining and verifying the accuracy of a wide variety of accounting books, reports, records, documents, statements, and other fiscal and financial related information, operations and procedures; assigns and reviews subordinates’ work, prepares performance evaluations, effectively recommends and imposes disciplinary action, and adjusts grievances; assists higher level external auditors in designing the audit program; performs complete or sample type audits in accordance with the audit program; determines if proper accounting, fiscal and tax systems, procedures and methods are being utilized and recommends changes in accounting, fiscal and tax systems, procedures and methods; prepares complex external audit reports summarizing the findings of lower level auditors; prepares complex audit findings and may take and give testimony in legal proceedings and hearings on these findings; may engage in account collection.

3. Budgetary Planning and Control Area

Under direction, serves as a full line supervisor of a small clerical and technical staff in maintaining and examining complex departmental budgetary reports and statements for use in the department or for submission to the Bureau of the Budget; assigns and reviews subordinates’ work, prepares performance evaluations, effectively recommends and imposes disciplinary action, and adjusts grievances; assists in coordinating budgetary unit activities with financial accounting or expenditure accounting units; prepares budgetary projections and proposals based on current expenditures and future program needs.
ACCOUNTANT SUPERVISOR (Continued):

DESIRABLE REQUIREMENTS:

**Education and Experience**
- Requires knowledge, skill and mental development equivalent to completion of four years college, with courses in business administration and accounting.
- Requires two years of professional experience in accounting, external auditing, budgetary planning and control or public accounting.

**Knowledges, Skills and Abilities**
- Requires extensive knowledge of accounting and auditing theory, principles, methods and procedures.
- Requires extensive knowledge of laws, rules and regulations relating to state or non-state accounting or auditing procedures.
- Requires working knowledge of office methods, procedures, standard office accounting machines and equipment.
- Requires ability to prepare comprehensive accounting reports.
- Requires ability to determine violations and noncompliance with the law and to detect and explain significant irregularities.
- Requires ability to review detailed work including written or numerical data and to make calculations rapidly and accurately.
- Requires skill and ability to evaluate more difficult accounting problems and to analyze and interpret more complex accounting records.
- Requires ability to supervise a staff of subordinates engaged in general accounting, budgeting or external auditing activities.
- Requires ability to establish and maintain satisfactory working relationships and to deal tactfully with controversial problems.