

## ACCOUNTANT I

This is journey level professional accounting work. It involves limited responsibility for one of more accounting functions within a State agency or institution.

### I. DIFFICULTY OF WORK:

Complexity of Assigned Work - Work is professional 'but routine and restricted in complexity when compared to assignments of higher level accountants. Work involves making basic journal entries, reversing and correcting entries and balance sheet and expenditure reports within the framework of relatively static accounts rules and regulations. Work may also involve participation in the budgeting process and limited modification of accounts and procedures. Work is characterized by application of less complex rules and regulations; and/or by scope which is often limited to specific segments of the overall accounting function within the department or institution.

Nature of Guidelines - There is a variety of official accounting rules, regulations, and procedures, which are used to make most decisions. Judgment is generally limited to applying of a set of existing rules, regulations, and basic accounting techniques to the recording and reporting of routine financial transactions.

### II. RESPONSIBILITY

Impact of Work - Work has direct affect on routine financial operations of the agency but is not characterized by the modification of accounting systems, major changes in financial policy, or by decisions affecting funding levels to be provided to agency programs.

Work Controls and Supervision Received - Day-to-day work is performed independently by established procedures and regulations. Assignments are received with general instructions on method but specific instruction on results desired. Work is evaluated for accuracy and timeliness by exception and through periodic conferences and reports.

Responsibility for Others - Work usually involves the supervision or coordination of several accounting clerks and technicians but in larger and more specialized accounting offices may be non-supervisory.

III. PERSONAL RELATIONSHIPS: Personal contacts are primarily with other members of the business staff within agency and with regulatory, budget, accounting, and auditing agencies outside of the agency. Contacts could also be with any agency personnel but any non-routine meetings or conferences would involve the presence of other members of the business staff.

### IV. RECRUITMENT STANDARDS:

Knowledges, Skills, and Abilities - Ability to interpret and apply Federal and State fiscal regulations; ability to analyze and correct financial problems and bookkeeping errors; to establish effective working relationships With the public or departmental program personnel; and ability to prepare interpretive or analytical accounting or financial statements and reports. Considerable knowledge of accounting principles and practices; and considerable knowledge of governmental accounting methods, procedures, and financial practices.

Minimum Education and Experience - Graduation from a four-year college or university with a major in accounting and one year 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 two years of experience as specified above; or a two-year degree in accounting and four years of experience as specified above.

Minimum Education and Experience, for a Trainee Appointment - Graduation from a four-year college or university with a major in accounting; or a four-year degree with twelve (12) semester hours in accounting; or a two-year degree in accounting. Consideration can be given to appointing candidates with a high school diploma and three or more years of progressive experience as an Accounting Technician at the same trainee hiring rate as that set for the two-year accounting degree. It is expected that these candidates would have supplemented their education and experience with formal classroom training in the field of accounting.

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.