

ACCOUNTING SPECIALIST I

This is professional level accounting work in an agency or institution and involves some responsibility for one or more accounting or financial management functions.

Work involves making basic journal entries, reversing and correcting entries, auditing program expenditures and the interpretation of fiscal and general managerial policies, and may involve the supervision or coordination of other staff. Work is generally characterized: by application of standardized rules and regulations and/or by scope which is usually limited to specific segments of the overall accounting or administrative function within the organizational unit. The employees are expected to perform fairly independent within established procedures and regulations and receive general instructions on methods of work but usually specific instructions are provided on results desired. In some organizations the assigned work may be specialized and may be non-supervisory. Employees may spend a significant percentage of time in business functions such as reimbursement, purchasing, special projects, or other administrative duties.

Employees in this class usually report to a business manager, accountant, or other official and may serve as the day-to-day operational manager for a major section, or unit of an agency or institution.

I. DIFFICULTY OF WORK:

Variety and Scope - Work assignments include the supervision and coordination of limited variety of financial data and the professional involvement in areas which may include payrolls, budgeting, disbursing, cashiering, patient accounts, special vending funds, Medicare and Medicaid cost accounting/reports, grants accounting, contracts, trust funds, etc. Employees are generally responsible for managing the day-to-day financial program or assisting a higher-level business manager or accountant. Work may require contact with budget and other officials within and outside the organization.

Intricacy - Employees are generally involved in most of the work unit's financial management responsibilities in interpreting a considerable range of rules, regulations, guidelines, laws, and operational policies to employees, supervisors, and managers. Unique and/or precedent setting fiscal and accounting concerns are referred to a higher level accountant or supervisor for discussion and resolution. Employees must possess thorough knowledge of accounting processes in order to provide technical supervision to subordinate staff. Employees are responsible for assisting in maintaining reference information on financial rules, regulations, and guidelines.

Subject Matter Complete -Work requires an understanding of the theories, concepts, principles and practices of accounting applicable to governmental operations. Employees utilize subject matter knowledge as well as program policies, procedures, regulations, precedents and directions in the administration of budget and fiscal activities.

Guidelines - Employees utilize specific divisional, institutional, agency/university, State and Federal regulations, procedural manuals, instructional materials, and policy memoranda requiring interpretations, integration and appropriate application. Employees utilize the procedural instructions provided by other States/Federal agencies and letters and policy interpretations in reaching decisions and communicating with other employees, supervisors, and managers. Supervisors are consulted as needed for resolution of problems.

II. RESPONSIBILITY:

Nature of Instructions - Employees are generally expected to function with work objectives stated and with expected results and target dates given on new or major assignments; unusual problems are discussed with supervisor. Daily work for self and subordinates is self-planned and performed with general independence. Other administrative staff of instructions, divisions, and agencies provides directions in circumstances where precedent has not been established.

Nature of Review - Work is evaluated on a regular basis through observation of performance and regularly scheduled performance review sessions and reviews of financial reports for completeness, and application of established policies and procedures. Technical and professional aspects of work are subject to be reviewed by the next level supervisor through reports, WPPR, specific examination of completed work, and conferences.

Scope of Decisions - Decisions are reached which involve the overall financial elements of the work unit relative to budgeting, disbursing, grants and federal fund accounting, payroll, Medicare and Medicaid cost accounting, and other areas of work that relate to the process. Decisions are reached that impact on the supervisory relationships of these employees to their subordinate staffs and the program- management aspects impacted by those decisions.

Consequence of Decisions - Decisions concerning the financial and administrative management area may impact on the work unit as a result of the programmatic dependence on funding. Decisions concerning the budget may affect organizational elements in the need for specific financial support for those work areas. Decisions may be significant in the potential for inaccurate budgetary projections, development, management, reporting, and auditing.

III. INTERPERSONAL COMMUNICATIONS:

Scope of Contacts - Communication occurs on a regular basis with employees, supervisors, managers, external local, State, and Federal government contacts; and the general public. Contact is somewhat varied and involves contact with persons of the accounting or administrative disciplines of agency, institutions, or other agencies of State Government. This range also includes a regular involvement with immediate supervisor.

Nature and Purpose - Employees have contact for the purpose of assisting in coordinating financial management activities within the organization and as needed with external resources.

IV. OTHER WORK DEMANDS:

Work Conditions - Employees work in an office setting. Generally, good working conditions prevail.

Hazards - Exposure to serious dangers rarely occurs.

V. RECRUITMENT STANDARDS:

Knowledges, Skills, and Abilities - General knowledge of accounting and auditing principles and practices. Knowledge of and ability to explain, and apply the provisions of the standardized accounting practices adopted by State Government. Ability to assist in interpreting and analyzing accounting data and applying that analysis to the departmental or institutional needs and determine compliance with pertinent guidelines, rules, regulations, and laws; assist in established and maintaining effective working relationships with representatives of related contact agencies, departmental staff, and the general public; communicate effectively in oral and written form.

Minimum Education and Experience - Graduation from a four-year college or university with a major in accounting, business administration, or other curriculum that would provide a core curriculum in financial management coursework; Or a two-year degree in accounting from a business school or community college and two years of accounting or auditing experience; or graduation from high school and six years of experience as an accounting technician, three of which must have been at an advanced level.

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.