

GENERAL DESCRIPTION

The ACCOUNTANT 1 examines, accounts for, reconciles, analyzes and interprets standard accounting data and records.

DISTINGUISHING FEATURES

This is the first of a four level professional series. Work of limited complexity (i.e., relatively small number of fund types, revenue sources, cost centers and cost allocations) distinguish this class from the next higher level. Additionally, positions typically operate within existing accounting systems and within existing policies and procedures.

Work requiring the application of a theoretical knowledge of account relationships to the basic design or redesign of accounting systems and the examination, analysis and interpretation of accounting data and reports distinguish this series from the accounting technical support classes (accounting technician).

Also see the Allocation Guide for a discussion of the distinctions between Accounting Technician and Accountant positions, and characteristics that affect complexity.

CHARACTERISTIC DUTIES

The duties listed below are not inclusive but characteristic of the type and level of work associated with this class. Individual positions may perform all or some combination of the duties listed below as well as other related duties.

1. Accounting Functions

Applies basic accounting theory to account for standard revenues, expenditures, transfers, accounts payable, accounts receivables and inventory in accordance with government accounting standards. Verifies fiscal source documents for accuracy, completeness, authorization and coding. Verifies proper application of fees, refunds, collections and discounts within the context of verifying general ledger balances or reconciling sub-systems to the general ledger or identifying system problems or control weaknesses.

Reviews fiscal transactions to assure conformity with accepted accounting principles and with statute, policy, procedure and availability of funds. Reviews and verifies the accuracy and classification of transactions posted to accounting journals, general ledger accounts, and other subsidiary records. Does routine reconciliations such as cash accounts.

2. Reporting and Analysis

Applies basic accounting theory to design, generate and reconcile accounting reports such as individual fund balance sheet and operating statements for a small number of funds and various other accounting statements and reports.

Does basic or routine analysis of agency fiscal data (i.e., budget versus actual revenues and expenditures, allocation of direct and indirect costs, etc. having known sources of data and standard method for analysis) from agency or statewide financial management systems reports. Communicates and explains pertinent accounting data.

3. Miscellaneous

Applies basic accounting theory to recommend establishment of accounting controls and financial

review trails to higher level accounting staff or management. Recommends accounting and related improvements to the processing, recording and classification of transactions and account balances. Suggests accounting related improvements to business practices. Helps design and implement minor accounting systems. May oversee the work of technical accounting staff.

RELATIONSHIP WITH OTHERS

The Accountant 1 has regular telephone, in person and written contact with other units, other agencies, other governmental jurisdictions and the public to exchange factual information, explain accounting processes and to resolve accounting discrepancies or disputes. Typical topics include such items as payment authorizations, fund transfers, payroll accounting, collections, account and budget balances.

SUPERVISION RECEIVED

The Accountant 1 works under general supervision and does recurring assignments independently; seeking technical guidance as needed from the supervisor or higher level accounting professional . The employee also gets technical guidance on new or unusual occurrences from the supervisor or higher level professional accountant. The employee receives guidance in areas such as application of agency policies, applicable regulations, special project requirements, and advanced accounting procedures or theory. Typically, the employee works independently and review is by the supervisor or higher level accounting professional as needed to ensure accuracy, completeness and compliance with generally accepted accounting principles and regulatory standards.

The Accountant 1 works within professional standards and practices, applicable State and Federal laws, rules, regulations, and guidelines. Departmental procedure manuals and directives, state accounting manuals, audit recommendations, Federal regulations, and generally accepted accounting principles guide the work.

KNOWLEDGE AND SKILLS (KS)

Extensive knowledge of generally accepted accounting theories, principles, methods, practices, and terminology.

General knowledge of techniques used to locate errors in accounting records.

General knowledge of governmental accounting policies, procedures, and operations.

Basic knowledge of computerized accounting systems and how they aid in compiling, maintaining, and using accounting information.

Skill verifying fiscal source documents and application of fees, refunds, collections, and discounts.

Skill preparing narrative and statistical reports and financial statements, projections, and schedules.

Skill analyzing and interpreting financial information and reports.

Skill operating a calculator or ten-key adding machine.

Skill entering, updating, and retrieving information from computerized accounting systems.

Skill giving information about a variety of fiscal areas.

Skill responding to questions about accounting policies, practices, or procedures.

NOTE: The KNOWLEDGE and SKILLS are required for initial consideration. Some duties done by positions in this class may require different KS's. There is no attempt to describe every KS required for **all** positions in this class. Any additional KS requirements will be on the recruiting announcement.

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Revised

STATE OF OREGON

Dept. of Administrative Services

Human Resource Services Division