

GENERAL DESCRIPTION

The ACCOUNTANT 2 applies full proficiency level accounting skills to do accounting functions. Typical work includes setting up ledgers, account codes and controls and modifying accounting systems. May use a combination of automated and manual systems that may or may not interface.

DISTINGUISHING FEATURES

This is the second of a four level professional series. Work of standard complexity such as modifying simple accounting systems or subsystems distinguish this class from the lower level. The lack of work that includes regularly modifying accounting systems that require frequent changes in requirements, regular consultation with agency program managers or external organizations, and regularly representing the department externally distinguish it from the next higher level.

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

Uses an established accounting system to establish and maintain accounting procedures and controls for accounting functions such as accounts payable, accounts receivable, contracts, grants, inventory, purchasing, payroll, etc. Sets up new ledgers and account codes. Analyzes a variety of nonstandard accounting transactions to decide and initiate appropriate entries.

Reconciles accounts, initiates corrections, and makes adjusting entries. Makes or recommends changes to eliminate future reconciliation problems stemming from systems, processes, policies or procedures.

Interprets and applies laws, rules, regulations and fiscal policies and procedures to the functions of a particular agency.

2. Reporting and Analysis

Assures preparation of a variety of agency expenditure, revenue, budget status and other management reports.

Prepares the information for the statewide financial report. Prepares required annual financial statements and related notes and disclosures for an agency of moderate complexity. Prepares portions of required annual financial statements and related notes and disclosures for a complex agency. Complex agencies are characterized by multiple accounting systems and many fund types, revenue sources, cost centers and cost allocations. There are usually multiple levels of controlling regulations (agency, state, federal, private, etc.) and overlapping reporting periods. Other complexity factors include decentralized operating structures, dedicated or restricted funds and specialized issues such as bonds, investments or trusts.

Prepares cash forecasts, revenue estimates and expenditure projections for planning purposes.

Monitors budget balances and brings issues or proposes corrective action to management. Estimates, maintains and reviews financial information for one or more programs or accounting funds. Analyzes financial issues and proposes solutions consistent with available funds, policies, procedures, and generally accepted accounting principles.

3 Miscellaneous

Serves on a team that recommends significant modifications to agency accounting systems and policies. Suggests enhancements for statewide financial management systems. Helps devise and install agency specific accounting systems, procedures and reporting methods or agency use of statewide financial management systems.

Responds to auditors and other external organizations' information requests. Presents work products to agency management and external parties. May oversee the work of lower level professional and technical accounting staff.

RELATIONSHIP WITH OTHERS

The Accountant 2 has frequent telephone, in person or written contact with internal agency staff, other agency staff, other entities and the public to explain accounting policy and processes and to resolve accounting discrepancies or disputes. Typical topics include such items as account balances and reconciliations, report clarifications, payment authorizations, expenditures, and budget balances.

SUPERVISION RECEIVED

The Accountant 2 works under general supervision and does recurring assignments independently. The employee gets technical guidance from the supervisor or a higher level professional accountant on unusual or unprecedented occurrences. The employee receives guidance in areas such as interpretation of agency policies and regulations governing the work, and special project requirements. 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 2 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 governmental accounting policies, procedures, and operations.
 Extensive knowledge of techniques used to locate errors in accounting records.
 General knowledge of computerized accounting systems and how they aid in compiling, maintaining, and using accounting information.

Skill applying generally accepted accounting theory to account for standard revenues, expenditures, accounts payable, accounts receivable, and inventory.

Skill designing, generating, and reconciling accounting reports, statements, projections, and schedules.

Skill analyzing and interpreting agency fiscal information from reports.

Skill reviewing fiscal transactions to assure conformity to statute, policy, etc.

Skill preparing and explaining accounting information.

Skill recommending accounting controls, financial review trails, improvements to business practices, etc.

Skill organizing and coordinating work groups to resolve issues.

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