

## ACCOUNTING SPECIALIST II

This is professional level accounting work in an agency or institution and involves general 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 policies, and may involve the supervision or coordination of other staff of accounting technicians and clerks. Work is characterized by application of standardized rules and regulations and/or by scope which is usually limited to specific segments of the overall accounting function within the organizational unit. This level is distinguished from the 1 level by the variety, scope, and complexity in terms of budgets, staff, and facilities. The employees are expected to perform fairly independently within established procedures and regulations and receives general instruction on methods of work, but usually specific instruction on results desired. In some organizations the assigned work may be specialized and may be non-supervisory.

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

### I. DIFFICULTY OF WORK:

Variety and Scope - Work assignments include the supervision and coordination of a diverse variety of financial data in a number of 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 accountant or business manager. 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/wide) range of rules, regulations, guidelines, laws, and operational policies to employees, supervisors, and managers. Employees independently resolve problems and assess the impact of program operations. 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 a thorough knowledge of program components and 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 for use in the administration of financial management aspects of program operations.

Subject Matter Complexity - Work requires considerable 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 divisional, institutional, agency/university, State and Federal regulations, procedural manuals, instructional materials, and policy memoranda requiring interpretations, integration and appropriate application. On a regular basis employees utilize the procedural instructions provided by other State/Federal agencies and letters and policy interpretations in reaching decisions and communicating with other employees, supervisors, and managers.

## II. RESPONSIBILITY:

Nature of Instructions - Employees are generally expected to function with general 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 considerable independence. Other administrative staff of institutions, divisions, and agencies provide directions in circumstances where precedent has not been established.

Nature of Review - Work is evaluated through observation of performance and regularly scheduled performance review sessions and reviews of financial reports completeness, and application of established policies and procedures. Technical and professional aspects of work are subject to review 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. Also, decisions are reached that impact on the supervisory relationships of these employees to their respective subordinate staffs and the personnel management and program management aspects impacted by those decisions.

Consequence of Decisions - Decisions concerning the financial management program may impact of multiple work units 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. Professional 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 varied and involves working contact with persons of the accounting or administrative disciplines of agency, institutions, or other agencies of State Government. This range of contact also includes a regular involvement with immediate supervisor and/or higher level staff within organization.

Nature and Purpose – employees have contact for the purpose of coordinating a variety of financial management activities within the organization and as needed with external resources that interrelate to the mission of the work unit.

## 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:

Knowledge, Skills, and Abilities – Considerable 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: interpret and analyze accounting data and apply that analysis to the departmental or institutional needs and determine compliance with pertinent guidelines, rules, regulations, and laws; establish and maintain 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 and one year of accounting experience; or a two-year degree in accounting from a business school or community college and three 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.