

ACCOUNTANT II

DEFINITION

This is professional accounting work performed according to established procedures and regulations.

Work usually includes the more advanced accounting duties in the keeping of accounts calling for the application of professional accounting techniques to a variety of problems. Employees must exercise considerable judgment in allocating charges and credits to proper accounts, and preparation of journal entries for unusual transactions. Work includes responsibility for giving technical advice to subordinate accountants and account clerks in the performance of their work. Employees exercise considerable independence of judgment in making decisions regarding matters affecting general policy are referred to a higher rank technical or administrative employee. Work is reviewed at completion only for maintaining general standards of performance.

EXAMPLES OF WORK PERFORMED (Any one position may not include all of the duties listed, nor do the examples cover all of the duties that may be performed.)

Plans, directs, and supervises the work of a moderate number of accounting and other employees responsible for the maintenance of accounting records of a moderately complex accounting system.

Supervises posting of accounting data to general ledger accounts from subsidiary records and papers; or if operating in an electronic data processing environment, supervises the batching of documents to be keypunched, maintains control totals, and balances control totals to tabulations of documents keypunched; takes trial balances and balances subsidiary records to control accounts; prepares financial reports.

Assists in the development of new methods and procedures for the operation of the accounting unit.

Makes adjustment journal vouchers, verifying for correct application of accounting principles and for mathematical accuracy.

Supervises the maintenance of expenditure and budgetary control accounts and prepares necessary reports relating to account status.

Maintains records necessary for the determination and reporting of federal expenditures and fund balances on federal-state welfare programs.

Performs related work as assigned.

KNOWLEDGES, SKILLS AND ABILITIES

Considerable knowledge of accounting principles and procedures and ability to apply such knowledge to accounting transactions.

Considerable knowledge of laws and regulations to accounting procedure in the unit concerned.

Working knowledge of the general principles of public financial administration, including budgeting and financial reporting.

Working knowledge of appropriation and budget account procedures.

Working knowledge of office machines, methods, and procedures, and ability to maintain an efficient office system.

Working knowledge of electronic data processing as it applies to accounting systems.

Ability to prepare complete and accurate accounting reports and statements of considerable complexity.

Ability to supervise and coordinate the work of a small accounting staff.

Ability to establish and maintain effective working relationships with subordinates and other employees.

Ability to perform detail work involving written or numerical data and to make arithmetical calculations rapidly and accurately.

QUALIFICATIONS

Any combination of training and experience equivalent to:

Graduation from a four-year college or university with major course work completed in accounting. Experience at the accountant I level or higher.

Applicants may qualify who have a degree from a four-year college or university in a major other than accounting, provided they have at least 15 semester hours of college accounting and two years experience at the accountant level or higher.

Persons who do not have a four-year college degree may qualify by substituting two years experience for each year of college not completed. This substitution is in addition to the required two years experience at the accountant I level or higher. There is no substitution allowed for the required 15 semester hours of college accounting.