

CLASSIFICATION SPECIFICATION

FLSA:	NEXP	Job Code:	ACV32976
Job Class Code:	001	Salary Schedule:	ASRRACCT
EEO Category:	02	Grade:	19
Workers Comp Code:	8803		

Job Code Established:	10/01/1997	Effective Date:	10/01/1997
Job Code Revised:	12/10/199	Effective Date:	

JOB CODE SERIES: Accounting Series

JOB CODE TITLE: ACCOUNTANT II

HRIS TITLE: ACCOUNTANT II

CHARACTERISTICS OF THE CLASS: Makes practical applications of technical accounting principles, theories, and concepts beyond the mere application of detailed rules and instructions pertaining to a specific system. Performs assignments that are designed to expand practical experience and continue development of professional judgment in the application of basic accounting techniques, such as examining a variety of financial statements for completeness, accuracy, and conformance with Generally Accepted Accounting Principles (GAAP) or other specific accounting requirements. Positions in this class are also responsible for reconciling reports and financial data, and identifying apparent inconsistencies or errors; carrying out assigned steps in an accounting analysis, such as computing standard ratios; assembling and summarizing accounting literature on a given subject; preparing financial statements which may involve problems of analysis or presentation; and preparing charts, tables, and other exhibits to be used in reports. Applies standard procedures and satisfies requirements for general transactions; raises questions about unusual or questionable items, and suggests solutions.

May function as a lead worker over clerical or paraprofessional accounting staff. Performs other related accounting functions as necessary for the work unit. May have signature authority for minor functions within the organization. May approve standard accounting entries for entry onto an automated accounting system. Work product consists of documented schedules or work papers and research to be used in the compilation of a Comprehensive Annual Financial Report or other financial reports; analysis and interpretation of records of financial activities for an agency or a segment of an accounting system; analysis and evaluation of data to be used for budget purposes; review draft responses and provide input regarding audit points or findings for a small or medium agency, records or ledgers of various funding sources; compile and prepare federal reports or other non-standard reports for management review; financial statements or schedules, and prepare written reports on financial activities of an agency, division, or program.

EXAMPLES OF DUTIES: Individual positions may be responsible for some or all of the listed duties and/or other related duties. Maintains effective fiscal management by analyzing, interpreting and evaluating accounting and reporting systems, procedures, policies and methods. Reviews and analyzes such fiscal transactions as billings and invoices, payments or other financial documents. Maintains ledgers, records entries, participates in the budget process, and resolves issues with vendors. Maintains ledger accounts for all transactions on an on-going basis. Gathers and compiles complex data and writes reports summarizing financial transactions and status of accounts for a given period. Utilizes automated accounting systems and applications to retrieve and review data files, analyze information, track revenues and/or expenditures, analyze contract status. Develops and drafts procedures for changes in processes and requirements which may include maintaining a chart of accounts for the agency. Reviews supporting data utilized in the preparation of a comprehensive annual financial report, agency financial statement(s), and/or annual reports.

Gathers and compiles data for adjustments to rates charged for services. Ensures costs are properly allocated to appropriate federal/state funds. Reconciles agencies financial management control systems and host accounting systems by analyzing and interpreting expenditure reports. Prepares periodic

reports and/or summaries for fund-granting authorities in compliance with federal and state laws, regulations, guidelines and procedures. Maintains knowledge of current accounting theory, practices and law by attending classes, seminars or other educational courses and/or reading related publications. May prepare the "closing package" for a small or medium size agency which is utilized in preparing the statewide comprehensive annual financial report. May act as the lead person for these tasks in a small or medium sized agency. Composes correspondence dealing with subject matter which may call for considerable discretion and involve judgment or negotiation; to reply to inquiries and present or request information. Generates inventory reports (i.e., mark-to-market, fixed asset, supply, etc.). Reviews, monitors and controls amounts expending from budget(s) to assure that expenditures do not exceed funds available. Reports problems to administrator or department head. Makes recommendations for improvement to own agency or work system, applying knowledge and skills of own technical specialty. Performs related work as required.

WORK CONDITIONS: No unusual work conditions. May require travel.

KNOWLEDGE, SKILLS AND ABILITIES:

Knowledge of: Generally Accepted Accounting Principles (GAAP); working knowledge of the principles, concepts, practices, methods and techniques of government accounting, internal control structures, and fiscal management; working knowledge of the methods and techniques of automated accounting systems, including use of a variety of software packages; reference materials such as federal regulations, Arizona Revised Statutes, applicable agency manuals, and policies and procedures; financial research methodologies (e.g., statistically valid random sample). May require knowledge of supervisory techniques and team motivation.

Skills/Abilities to: work organization and accomplishment; analysis and interpretation of financial data; work techniques required to maintain accounting records through automated accounting systems (includes personal computer skills and mainframe computer skills); directing, training, reviewing work of others; oral and written communications.