

MASSACHUSETTS DEPARTMENT OF PERSONNEL ADMINISTRATION

CLASSIFICATION SPECIFICATION

APPROVED

DEC 31 1987

Department of Personnel
Administration

I. ACCOUNTANT SERIES:

Accountant I
Accountant II
Accountant III
Accountant IV
Accountant V

II. SUMMARY OF SERIES:

Incumbents of positions in this series examine accounting data; prepare financial statements and reports; maintain accounting records; and perform related work as required.

The basic purpose of this work is to examine, analyze, and interpret accounting records for the purpose of giving advice or preparing statements.

III. ORGANIZATIONAL LEVELS:

Accountant I is the entry-level professional job in this series.

Accountant II is the first-level supervisory job in this series.

Accountant III is the second-level supervisory job in this series.

Accountant IV is the third-level supervisory job in this series.

Accountant V is the fourth-level supervisory job in this series.

IV. EXAMPLES OF DUTIES COMMON TO ALL LEVELS IN SERIES:

1. Confers with agency personnel and outside agencies by telephone, in writing or in person to resolve accounting discrepancies and/or obtain statistical data and documentation for various reports and/or projects.
2. Prepares financial statements and reports and maintains accounts and records such as cash receipt registers, budgetary control, etc. to reflect financial status.
3. Reconciles financial documents, records, transactions and statements to ensure conformance with established standards.
4. Reviews agency accounting procedures to ensure conformance with established reporting requirements, etc.
5. Reviews general and appropriation ledgers to check authorizations and transfers and/or adjust out-of-balance ledgers.

6. Provides technical assistance to employees, clients, state agencies, legislators, municipal, district, and/or county officials, state agencies, legislators, and the general public to ensure compliance with agency laws, rules and regulations.
7. Performs related duties such as maintaining salary and payroll records; preparing receipt vouchers, contracts, and purchase requisitions; attending staff meetings and training sessions; responding to inquiries regarding assigned agency functions; reviewing and/or approving invoices for payment; and conferring with others concerning accounting-related matters.

V. DIFFERENCES BETWEEN LEVELS IN SERIES:

Accountant II:

Incumbents of positions at this level or higher also:

1. Interpret state and federal laws, regulations, guidelines and procedures for financial operations and accounting systems.
2. Confer with suppliers of goods and/or providers of services and their employees to explain state/agency rules, policies and accounting procedures governing payment and related financial transactions.
3. Compute amount of surplus funds to be returned to state and/or federal agencies.

Based on assignment, incumbents of positions at this level or higher may also:

1. Assign point value to specific services such as laboratory tests, X-ray, etc. for use in rate setting.
2. Determine scope and format for examination of books of account and/or programs of federal, state or other Massachusetts political subdivisions and/or agency grantees.
3. Review policies and procedures of financial institutions and/or political subdivisions to ensure their adherence to applicable laws, rules and regulations.

Accountant III:

Incumbents of positions at this level or higher also:

1. Review accounting procedures, reports, etc. for accuracy, updating and corrections and for recommending changes or improvements in agency accounting procedures or operations.
2. Review financial reports for trends in major programs to determine their effect on spending.

Based on assignment, incumbents of positions at this level or higher may also:

1. Review property tax rates of municipalities, checking assessor's records as necessary in order to ensure that such rates were computed properly.
2. Prepare and verify county budgets for legislative approval based on estimates submitted by county commissioner.
3. Make recommendations for certification of County Treasurers' records.
4. Examine contract awards and agreement investment procedures, etc. for compliance with agency laws, rules and regulations.
5. Evaluate requests for additional allotments and/or transfer of funds.

Accountant IV:

Incumbents of positions at this level or higher also:

1. Approve or recommend changes or improvements in agency accounting procedures.
2. Testify at hearings, grand jury sittings and court cases involving discrepancies, adjustments or other findings, corroboration of evidence, consumer issues, special investigations, etc.

Based on assignment, incumbents of positions at this level or higher may also:

1. Analyze project expenditure patterns in order to make recommendations or take appropriate action to control spending.
2. Compute "free-cash" to be certified as available for appropriation by municipalities and districts.

Accountant V:

Incumbents of positions at this level also:

1. Recommend the hiring and termination of employees.
2. Conduct evaluation/appraisal of employees.
3. Determine projected expenditures and/or revise agency spending plans.
4. Implement and/or review accounting procedures consistent with agency laws, rules and regulations and generally accepted accounting practice in order to control agency expenditures, to insure consistency

of accounting activities and to establish standards for performance

Based on assignment, incumbents of positions at this level may also:

1. Implement electronic data processing accounting systems to maintain effective information storage and retrieval and to simplify manual accounting procedures.

VI. RELATIONSHIPS WITH OTHERS:

Major work contacts are with fiscal staff of own and other agencies, vendors and contractors.

VII. SUPERVISION RECEIVED:

Accountant I:

Incumbents of positions at this level receive direct supervision from Accountants or other employees of higher grade who provide instruction, assign work, and review performance through conferences and reports for effectiveness and conformance to laws, rules and regulations. Incumbents must exercise some independent judgment.

Accountant II:

Incumbents of positions at this level receive direct supervision from Accountants or other employees of higher grade who provide instruction, assign work, and review performance through conferences and reports for effectiveness and conformance to laws, rules and regulations. Incumbents must exercise some independent judgment.

Accountant III:

Incumbents of positions at this level receive general supervision from Accountants or other employees of higher grade who provide procedural guidance, assign work, and review performance through conferences and reports for effectiveness and conformance to laws, rules and regulations. Incumbents must exercise considerable independent judgment.

Accountant IV:

Incumbents of positions at this level receive general supervision from Accountants or other employees of higher grade who provide policy guidance, assign work, and review performance through conferences and reports for effectiveness and conformance to laws, rules and regulations. Incumbents must exercise considerable independent judgment.

Accountant V:

Incumbents of positions at this level receive administrative supervision from employees of higher grade who provide policy guidance, assign work and review performance through conferences and reports for effectiveness and conformance to laws, rules, and regulations. Incumbents must exercise considerable independent judgment.

VIII. SUPERVISION EXERCISED:

Accountant I:

Incumbents of positions at this level may exercise functional supervision (i.e., over certain but not all work activities, or over some or all work activities on a temporary basis) over 1-5 technical and/or clerical personnel.

Accountant II:

Incumbents of positions at this level exercise direct supervision (i.e., not through an intermediate level supervisor) over, assign work to, and review the performance of 1-5 professional, technical and/or clerical personnel.

Accountant III:

Incumbents of positions at this level exercise direct supervision (i.e., not through an intermediate level supervisor) over, assign work to, and review the performance of 1-5 professional, technical and/or clerical personnel; and indirect supervision (i.e., through an intermediate level supervisor) over 6-15 professional, technical and/or clerical personnel.

Accountant IV:

Incumbents of positions at this level exercise direct supervision (i.e., not through an intermediate level supervisor) over, assign work to, and review the performance of 6-15 professional and/or administrative personnel; and indirect supervision (i.e., through an intermediate level supervisor) over 6-15 professional, technical and/or clerical personnel.

Accountant V:

Incumbents of positions at this level exercise direct supervision (i.e., not through an intermediate level supervisor) over, assign work to, and review the performance of 6-15 professional and/or administrative personnel; and indirect supervision (i.e., through an intermediate level supervisor) over 6-25 professional, technical and/or clerical personnel.

IX. WORKING CONDITIONS:

Accountants may travel for job related purposes.

X. QUALIFICATIONS REQUIRED AT HIRE FOR ALL LEVELS IN SERIES:

1. Knowledge of the principles and practices of accounting including terminology.
2. Knowledge of the methods of general report writing.
3. Ability to analyze and determine the applicability of accounting data, to draw conclusions and to make appropriate recommendations.

4. Ability to read and interpret documents such as financial reports, accounts and ledgers.
5. Ability to understand, apply and explain the laws, rules, regulations, policies, procedures, etc. governing assigned unit activities.
6. Ability to perform mathematical calculations using formulae to solve accounting problems.
7. Ability to follow oral and written instructions.
8. Ability to gather information by examining records and documents and through questioning individuals.
9. Ability to maintain accurate records.
10. Ability to prepare general and financial reports.
11. Ability to write concisely, to express thoughts clearly and to develop ideas in logical sequence.
12. Ability to communicate effectively in oral expression.
13. Ability to exercise sound judgement.
14. Ability to exercise discretion in handling confidential information.
15. Ability to deal tactfully with others.
16. Ability to establish and maintain harmonious working relationships with others.
17. Ability to work independently.
18. Ability to work in a team setting.

Based on assignment, the following additional qualifications may be required at hire:

1. Ability to operate a motor vehicle.

Additional qualifications required at hire for Accountant II and higher positions:

1. Ability to give written and oral instructions in a precise, understandable manner.
2. Ability to supervise, including planning and assigning work according to the nature of the job to be accomplished, the capabilities of subordinates and available resources; controlling work through periodic reviews and/or evaluations; determining subordinates' training needs and providing or arranging for such

training; motivating subordinates to work effectively; determining the need for disciplinary action and either recommending or initiating disciplinary action.

Additional qualifications required at hire for Accountant III and higher positions:

1. Knowledge of the principles, practices and techniques of supervision.

Additional qualifications required at hire for Accountant IV and higher positions:

1. Ability to coordinate the efforts of others in accomplishing assigned work objectives.

Based on assignment, the following additional qualifications may be required at hire for Accountant IV and higher positions:

1. Knowledge of the methods and techniques of financial analysis.
2. Knowledge of the principles and practices of financial management.

Additional qualifications required at hire for Accountant V positions:

1. Ability to organize work by establishing operating and/or reporting relationships and by assigning work accordingly.

XI. QUALIFICATIONS ACQUIRED ON JOB AT ALL LEVELS IN SERIES:

1. Knowledge of the laws, rules, regulations, policies, procedures, specifications, standards and guidelines governing assigned unit activities.
2. Knowledge of the types and uses of agency forms.

Based on assignment, the following additional qualifications may be acquired on the job:

1. Knowledge of state budgetary procedures including terminology.
2. Knowledge of state accounting procedures including terminology.
3. Knowledge of the laws, rules and regulations governing Federal Grant Administration.
4. Knowledge of the principles and practices of cost accounting.
5. Knowledge of availability and application of electronic data processing to accounting.

Additional qualifications acquired on job in Accountant II positions:

1. Knowledge of the principles, practices and techniques of supervision.

Based on assignment, the following additional qualifications may be acquired on the job in Accountant III and higher positions:

1. Knowledge of the principles and techniques of tax accounting.
2. Knowledge of the laws, rules and regulations governing taxation.
3. Knowledge of the principles and practices of governmental accounting.
4. Knowledge of the terminology and standard abbreviations used in tax accounting.
5. Knowledge of the terminology and standard abbreviations used in governmental accounting.

Based on assignment, the following additional qualifications may be acquired on the job in Accountant V positions:

1. Knowledge of the legal procedures involved with conducting public and executive hearings.
2. Knowledge of state law governing administrative hearings.

XII. MINIMUM ENTRANCE REQUIREMENTS:

Accountant I:

Applicants must have at least (A) one year of full-time, or equivalent part-time, professional experience in accounting or auditing, or (B) two years of full-time, or equivalent part-time, paraprofessional experience in accounting or auditing, or (C) any equivalent combination of the required (A) experience and the substitutions below.

Substitutions:

- I. An Associate's or higher degree with a major in accounting, business administration or business management may be substituted for the required (A) experience.*
- II. Successfully completed education in accounting or business administration in a recognized business school or school of accounting may be substituted for the required (A) experience on the basis of one year of such education above the high school level for six (6) months of the required (A) experience.*

*Education toward such a degree will be prorated on the basis of the proportion of the requirements actually completed.

NOTE: No substitution will be permitted for the required (B) experience.

Accountant II:

Applicants must have at least (A) two years of full-time, or equivalent part-time, professional experience in accounting or auditing, or (B) any equivalent combination of the required experience and the substitutions below.

Substitutions:

- I. An Associate's degree with a major in accounting, business administration or business management may be substituted for a maximum of one year of the required experience.*
- II. A Bachelor's or higher degree with a major in accounting, business administration or business management may be substituted for the required experience.*

*Education toward such a degree will be prorated on the basis of the proportion of the requirements actually completed.

Accountant III:

Applicants must have at least (A) three years of full-time, or equivalent part-time, professional experience in accounting or auditing, of which at least (B) one year must have been in a supervisory, administrative or managerial capacity, or (C) any equivalent combination of the required experience and the substitutions below.

Substitutions:

- I. An Associate's degree with a major in accounting, business administration or business management may be substituted for a maximum of one year of the required (A) experience.*
- II. A Bachelor's degree with a major in accounting, business administration or business management may be substituted for a maximum of two years of the required (A) experience.*
- III. A Graduate degree with a major in accounting, business administration or business management may be substituted for the required experience.*

*Education toward such a degree will be prorated on the basis of the proportion of the requirements actually completed.

Accountant IV:

Applicants must have at least (A) four years of full-time, or equivalent part-time, professional experience in accounting or auditing, of which at least (B) two years must have been in a supervisory, administrative or managerial capacity, or (C) any equivalent combination of the required experience and the substitutions below.

Substitutions:

- I. An Associate's degree with a major in accounting, business administration or business management may be substituted for a maximum of one year of the required (A) experience.*
- II. A Bachelor's degree with a major in accounting, business administration or business management may be substituted for a maximum of two years of the required (A) experience.*
- III. A Graduate degree with a major in accounting, business administration or business management may be substituted for a maximum of two years of the required (A) experience and one year of the required (B) experience.*

*Education toward such a degree will be prorated on the basis of the proportion of the requirements actually completed.

NOTE: Educational substitutions will only be permitted for a maximum of one year of the required (B) experience.

Accountant V:

Applicants must have at least (A) five years of full-time, or equivalent part-time, professional experience in accounting or auditing, of which at least (B) three years must have been in a supervisory, administrative or managerial capacity or (C) any equivalent combination of the required experience and the substitutions below.

Substitutions:

- I. An Associate's degree with a major in accounting, business administration or business management may be substituted for a maximum of one year of the required (A) experience.*
- II. A Bachelor's degree with a major in accounting, business administration or business management may be substituted for a maximum of two years of the required (A) experience.*
- III. A Graduate degree with a major in accounting, business administration or business management may be substituted for a maximum of two years of the required (A) experience and one year of the required (B) experience.*

*Education toward such a degree will be prorated on the basis of the proportion of the requirements actually completed.

NOTE: Educational substitutions will only be permitted for a maximum of one year of the required (B) experience.

III. SPECIAL REQUIREMENTS:

Based on assignment, possession of a current and valid Massachusetts Class 3 Motor Vehicle Operator's License may be required.

Occupational Group 13

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