

**ACCOUNTANT
COMPETENCY PROFILE**

Description of Work: This is professional accounting work with responsibility for accounting and/or budgeting accounting functions, and which applies knowledge of the theory and practice of recording, classifying, examining and analyzing data and records of financial transactions. Work requires knowledge of the theories, principles, practices and terminology of accountancy.

ROLE DESCRIPTIONS BY LEVEL		
CONTRIBUTING	JOURNEY	ADVANCED
<p>Employees at this level apply accounting principles and practices to a limited range of accounting, budgeting and/or other fiscal functions. Work may include: reconciliation of accounts reports; examination of various financial statements for accuracy, completeness, and conformance to guidelines; maintenance of appropriation and other subsidiary ledgers; approval and of payment; preparation of financial statements and reports; assistance in financial analysis; and closure of accounting records. May supervise the work of others.</p>	<p>Employees at this level apply accounting principles and practices to a variety of responsible accounting, budgeting, cost accounting, and/or other fiscal functions. Work may include: account report preparation and reconciliation, or supervising the performance of this function; development and implementation of control systems for determining costs and the distribution of costs; working with administrators to develop, operate and evaluate accounting systems; examination of a variety of accounting documents to verify conformance to pertinent policies, procedures and accounting standards; supervising accounting staff and other personnel; preparing reports and statements requiring interpretation and analysis of accounting records; and may be involved in system design.</p>	<p>Employees at this level perform complex, specialized accounting and/or supervise/manage employees engaged in budgeting, cost accounting or other fiscal operations/functions. Direct daily operations of an accounting system; develop non-standard reports and statements requiring interpretation and analysis of trends; and identifies problems and changing requirements regarding management needs, auditing and other fiscal procedures, account structures or reports, and accounting systems. Independently resolve problems. Responsibilities extend beyond accounting system maintenance to the solution of complex managerial problems; may be involved in most complex systems design.</p>

Note: Competency statements are progressive and not all competencies apply to every position/employee. Evaluate only those that apply. For positions with some supervision consider the highest level of professional work performed.

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Competency	Definition
Professional Knowledge	Demonstrate a proficient level of professional skill and/or knowledge in accounting and keep current with developments and trends. Knowledge and ability to use applicable information technology and systems to meet work needs.
Financial Monitoring & Analysis	Monitor and collect data to assess accuracy and integrity; analyze data; ensure compliance with applicable standards, rules, regulations and systems of internal control; interpret and evaluate results, prepare documentation; create financial reports and/or presentations.
Decision Making	Use effective approaches for choosing a course of action or developing appropriate solutions and/or reaching conclusions; take action consistent with available facts, constraints, and anticipated consequences.
Supervision	Recruit, select, counsel, discipline, establish performance standards and evaluate performance of employees to retain a diverse workforce; administer and ensure compliance with human resources policies and procedures. Monitor and assess work; provide feedback; may provide technical supervision; develop knowledge, skills, and abilities of employees; plan for and support employees in career development opportunities.
Communication and Interpersonal Skills	Communicate information to individuals or groups; deliver presentations suited to the characteristics and needs of the audience. Clearly and concisely convey information orally or in writing to individuals or groups to ensure that they understand the information and the message. Listen and respond appropriately to others. Ability to establish effective working relationships that foster organizational success.

Professional Knowledge - Demonstrate a proficient level of professional skill and/or knowledge in accounting and keep current with developments and trends, as well as state and federal rules and regulations and other applicable regulations. Knowledge and ability to use applicable information technology and systems to meet work needs.

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Contributing	Journey	Advanced
1. Apply general knowledge of generally accepted accounting principles, practices and reporting guidelines. May apply knowledge of program specifics.	1. Independently interpret and apply thorough knowledge of generally accepted accounting principles and their application to cost, governmental accounting, and non-governmental accounting. Apply knowledge of program specifics.	1. Apply in-depth knowledge of accounting theories and principles and systems design. Recognize complex and unique issues and develop resolution and/or consult with leadership in order to achieve resolution; consistently serve as a technical resource.
2. Apply general knowledge of applicable information technology to meet work needs	2. Apply thorough knowledge of applicable information technology to perform the accounting duties. May develop and implement system changes.	2. Identify problems and changing requirements regarding management needs, auditing and other fiscal procedures, account structures or reports, and accounting systems, along with responsible for modifications.

Financial Monitoring & Analysis Monitor and collect data to assess accuracy and integrity; analyze data; ensure compliance with applicable standards, rules, regulations and systems of internal control; interprets and evaluates results, prepares documentation; and create financial reports and/or presentations.

Contributing	Journey	Advanced
1. Compile, monitor, examine, and audit various financial statements/reports for accuracy and integrity and conformance to accepted accounting and program guidelines.	1. Compile, monitor, examine, and audit various moderately complex financial statements/reports/accounts or budget codes for accuracy, integrity and conformance to accounting and program guidelines. Develop, evaluate and implement changes to accounting systems and processes. Identify substantive issues and thoroughly and	1. Independently resolve complex problems for which no clear precedent exists within the current system or implement new accounting structures. Supervise resolution and/or implementation. May design and implement organization and program-specific accounting procedures/systems. Examine and

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	accurately research and analyze them. May design data collection, reporting tools and financial models.	analyze complex financial statements. Institute changes based on findings.
2. Draw conclusions and prepare written findings following Generally Accepted Accounting Principles (GAAP) and/or other applicable accounting guidelines and present recommendations supported by facts. Prepare financial reports	2. Prepare, disseminate and interpret financial reports. Serve as technical advisor on fiscal management and reporting issues.	2. Research, analyze and ensure implementation of new and/or changing accounting and reporting systems. Provide training and consultation related to new systems and/or reporting methodology and ensure the development of related policies and procedures.
3. Recognize and research unusual activity for further investigation.	3. Identify changing requirements and problems regarding management needs and other fiscal procedures, account structures or reports, and accounting systems. Recognize respond to and may correct unusual activity.	3. Recommend actions or alternatives to be taken by management when accounting data discloses unfavorable trends or deviations or financial mismanagement
4. Understand and adhere to systems of internal control.	4. Evaluate systems of control and recommend improvements/changes	4. Make risk assessment of systems of internal control and may approve improvements/changes.

Moderately complex – varied funding sources; policies and regulations with frequent revisions and changes.

Complex – variety of funding source regulations with broader operational impact.

Decision Making and Problem Solving - Ability to understand issues, identify problems and opportunities to determine the appropriate course of action.

Contributing	Journey	Advanced
1. Identify and recognize routine or standard problems that have established precedents and limited impact. Refer non-standard questions	1. Assess and may resolve unprecedented problems that require research and review of policy and procedures and regulations. Apply	1. Independently resolve and/or develop recommendations for unprecedented, complex issues and problems. Serve as a resource for

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and problems to higher levels.	judgment for problem resolutions or program requirements based on delegated authority.	others in resolving unprecedented, non-standard issues and problems. Anticipate problems and develop recommendations for management resolution.
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Communication - Communicate information to individuals or groups; deliver presentations suited to the characteristics and needs of the audience. Clearly and concisely convey information orally or in writing to individuals or groups to ensure that they understand the information and the message. Listen and respond appropriately to others.

Contributing	Journey	Advanced
1. Prepare written and/or technical products following standard guidelines; may review and edit the work of others.	1. Prepare written and/or technical products which convey concise, comprehensive and accurate findings and conform to guidelines; provide appropriate documentation to support conclusions; may review and edit the work of others.	1. Convey concise, comprehensive, and accurate findings on matters of a complex nature in written form. Conclusions and recommendations are based on professional knowledge and judgment.
2. Communicate structured information in a clear, concise, and organized manner suited to the characteristics and needs of the audience. Ability to establish effective working relationships that foster organizational success.	2. Convey and/or consult on issues of a moderately complex nature in a clear, concise, and organized manner. Ability to establish effective working relationships that foster organizational success. Modify delivery, language, or content to account for the characteristics and needs of the audience.	2. Convey issues of a complex nature in a clear, concise, and organized manner. May consult and/or negotiate with senior management/external entities for purpose of funding levels, cost allocations, or related financial issues.

Supervision – Recruit, select, counsel, discipline, establish performance standards and evaluate performance of employees to retain a diverse workforce and administer and ensure compliance with human resources policies and

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procedures. Monitor and assess work; provide feedback; may provide technical supervision; develop knowledge, skills, and abilities of employees and plan for and support employees in career development opportunities.

Contributing	Journey	Advanced
1. Provide assistance to a higher-level manager in recruitment and selection process. May supervise or lead lower level accounting staff independently.	1. Recommends and/or makes selection decision.	1. Oversee unit/organization supervisors to ensure compliance with recruitment and selection policies and procedures.
2. May Implement work plans and conduct performance reviews with the assistance of a higher-level manager. Identify and recommend career development opportunities with employees. May establish performance standards	2. Develop and implement work plans; establish performance standards conduct performance reviews; and participate in the disciplinary and grievance processes, as needed. Ensure employees have access to tools and information for career development opportunities and actively participate in employee growth and development. Plan and deliver on-the-job training.	2. Oversee unit/organization supervisors to ensure compliance with performance management policies and procedures. Recommend resolution of disciplinary and grievance issues. Review and authorize training opportunities for unit/organization. Lead employee growth and development initiatives.

Recommended Minimum Training Guideline: Graduation from a four-year college or university including 12 hours of accounting. Graduation from a two-year college with a degree in accounting; or graduation from a two year college with an associate degree in accounting; or graduation from a two year college with a degree in business or closely-related area with 12 hrs of accounting; or an equivalent combination of training and experience

Special Note: This is a generalized representation of positions in this class and is not intended to identify essential work functions per ADA. Examples of competencies are primarily those of the majority of positions in this class, but may not be applicable to all positions.