



STATE OF COLORADO

CLASS SERIES DESCRIPTION

July 1, 2000

ACCOUNTANT

B1A1TX TO B1A4XX

DESCRIPTION OF OCCUPATIONAL WORK

This class series uses four levels in the Financial Services Occupational Group and describes work in governmental agency accounting. The professional accounting position is typically more involved in the design, structure, and maintenance/update of the accounting system used by a unit while the technical accounting position will be more responsible for the generation of actual transactions on a day-to-day basis. The type of responsibility found at the professional accountant level typically requires the application of accounting theories, generally accepted accounting principles (GAAP), and standards (Financial Accounting Standards Board) usually acquired through an accounting or finance degree. Professional accounting is further defined as a position that utilizes all four of the technical accounting functions (as defined in that series), plus significant involvement in the three upper level functions contained in the definitions section of this class description.

Within the constraints of statewide fiscal rules and accounting systems, accountants are involved with Colorado Financial Reporting System (COFRS) modules and public agency and program accounting stand-alone systems and sub-systems maintenance, as well as any necessary development, implementation and modification of agency systems or sub-systems. Accountants also work with accounting and fiscal condition reports preparation, analysis, and interpretation; accounting records production and maintenance; and accounting reports and statements review to assure accurate reflection of fiscal conditions of the agency and/or program and to assure compliance with generally accepted accounting principles, the Colorado Financial Reporting System (COFRS), the Governmental and Financial Reporting Standards (GASB), and state fiscal rules. Positions also provide accounting and/or financial advice to agency controllers and management. Positions at the II, III, and IV levels sometimes function in a chief accountant support capacity to the agency controller who manages the financial systems of an agency.

Payroll accountants accomplish professional level accounting duties similar to those described in the preceding paragraphs, as they are involved in payroll stand-alone systems. Typical duties include establishing payroll systems and their processes including system backup and disaster recovery

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procedures. They plan and evaluate the operations of payroll systems, evaluate hardware and software needs and changes, plan the production of management information reports, maintain system security, and audit payroll operations and outputs. Positions typically determine system schedules and how to handle unusual payroll and deductions according to state and federal reporting and payment or liability requirements. System interfaces with other financial or management information systems are also responsibilities of such positions.

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ACCOUNTANT I

B1A1TX

CONCEPT OF CLASS

This class describes the first-level accountant where positions are generally assigned limited duties and responsibilities for maintaining COFRS modules and stand-alone programs within an agency accounting system. Duties include collecting payments due an agency, issuing disbursements to discharge an agency's financial obligations, and recording transactions based on source documents; the preparation of both non-standard accounting reports on request, standard accounting reports produced on a scheduled basis, and records; preparation of journal entries; reconciliation of discrepancies in accounting records or control mechanisms; review of accounting records and transactions to assure conformance to statutes, statewide fiscal rules and accounting system procedures, agency policies and procedures, and professional principles; authorizing transactions; adjustment, closure, and balance of accounts and/or preparation of year-end statements; and, monitoring accounts to assure sufficiency of funds, proper expenditure of funds, and conformance with state rules and regulations and the requirements of any grantors. Positions may have work leader responsibilities for accounting technicians.

FACTORS

Allocation must be based on meeting all of the four factors as described below.

Decision Making -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific accounting process and system, choices involve deciding what operation is required to carry out the accounting process. This includes determining how the operation will be completed. For example, within the context of general state fiscal rules, statewide accounting system processes, and agency accounting practices, a position determines necessary error corrections to be made or debt adjustments to be authorized to balance an account. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established accounting process. As an example, within the constraints of the state's general accounting practices, a position recommends a change in the agency or program reporting format or procedure to better achieve reporting objectives. Choices are within a range of specified, acceptable standards, alternatives, and technical practices.

Complexity -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study financial information to determine what it means and how it fits together in order to get practical solutions in the form of selecting procedures to analyze data and to generate non-standard

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accounting reports. Guidelines in the form of accounting standards, state fiscal rules and accounting systems, and agency procedures exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the accounting task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, a position selects the necessary accounting data to gather from various sources and analyzes to satisfy a management request for a non-standard program fiscal report.

Purpose of Contact -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of detecting information or problems by interviewing or investigating where the issues or results of the contact are not known ahead of time. As an example, a position interviews accounting system users in order to identify sources of errors in accounting transactions, and to recommend possible change in user training programs to correct source errors.

Line/Staff Authority -- The direct field of influence the work of a position has on the organization is as an individual contributor or work leader, generally for accounting technicians. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team.

OR

The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours.

ACCOUNTANT II

B1A2XX

CONCEPT OF CLASS

This class describes the fully-operational accountant. In addition to the duties and responsibilities of a first-level Accountant I, positions in this class have decision making authority for supporting agency sub-systems, for maintaining agency interaction with COFRS modules, and for maintaining agency stand-alone sub-systems, including resolving and analyzing problems associated with this work. Positions may have work leader or supervisory responsibilities, generally for accounting technicians. The staff authority is recognized by peers and management as an expert upon whom others rely. The Accountant II differs from the Accountant I on the Decision Making factor and possibly differs on the Line/Staff Authority factor.

FACTORS

Allocation must be based on meeting all of the four factors as described below.

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Decision Making -- The decisions regularly made are at the process level, as described here. Within limits set by state fiscal rules, generally acceptable professional accounting principles, the agency's available technology and resources, and fiscal accounting objectives and regulations established by a higher management level, choices involve determining the accounting process for an agency sub-system, including maintaining the set of accounting operations within state and federal accounting guidelines. The general accounting system exists but must be individualized in the form of modules and agency sub-systems. For example, a position investigates problems within a sub-system and decides whether it requires modification or whether the problem lies with the operation of the sub-system by users and is a training issue. This individualization requires analysis of accounting and fiscal data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in accounting processes that assure the integrity of the information. This examination requires the application of known and established accounting theory, principles, conceptual models, professional standards, precedents, and statewide system rules and regulations in order to determine their relationship to the accounting problem. As an example, a position analyzes changing federal program requirements and decides to recommend changes in an accounting sub-system in order to generate annual reports required by the federal agency. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

Complexity -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study financial information to determine what it means and how it fits together in order to get practical solutions in the form of selecting processes to analyze data and generate non-standard accounting reports. Guidelines in the form of generally accepted accounting principles, state fiscal rules and accounting systems, and agency procedures exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the accounting task is repeated. This selection and interpretation of guidelines involves choosing from alternatives where all are correct but one is better than another depending on the given circumstances of the situation. For example, positions study sub-system options to select the reporting formats compatible with the needs of agency program staff or management.

Purpose of Contact -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of detecting information or problems by interviewing or investigating where the issues or results of the contact are not known ahead of time. As an example, a position interviews accounting system users in order to identify sources of errors in accounting transactions, and to recommend possible change in user training programs to correct source errors.

Line/Staff Authority -- The direct field of influence the work of a position has on the organization is as an individual contributor, work leader, staff authority, or unit supervisor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team.

OR

The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over

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other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours.

OR

The staff authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions at least on an agency-wide basis. Managers and peers recognize and seek this level of technical guidance and direction for development of an agency-wide system or regarding the application of a statewide system within the agency or to its clients.

OR

The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

ACCOUNTANT III

B1A3XX

CONCEPT OF CLASS

This class describes the third-level accountant. In addition to the duties and responsibilities of an Accountant II, positions in this class possibly have supervisory-level duties and responsibilities for other accountants or positions may have responsibilities for altering procedures and processes for a stand-alone accounting sub-system in an agency and are viewed by agency management as the agency expert. Positions commonly deal with changing fiscal environments, tax laws, and state regulations. The Accountant III differs from the Accountant II on the Complexity factor and possibly differs on the Line/Staff Authority factor.

FACTORS

Allocation must be based on meeting all of the four factors as described below.

Decision Making -- The decisions regularly made are at the process level, as described here. Within limits set by state fiscal rules, generally acceptable accounting principles, the agency's available technology and resources, and fiscal accounting objectives and regulations established by a higher management level, choices involve determining the accounting process for an agency sub-system, including maintaining the set of accounting operations within state and federal accounting guidelines. The general accounting system exists but must be individualized in the form of modules and agency sub-systems. For example, a position investigates problems within a sub-system and decides whether it requires modification or whether the problem lies with the operation of the sub-system by users and is a training issue. This individualization requires analysis of accounting and fiscal data that is complicated.

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Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in accounting processes. This examination requires the application of known and established accounting theory, principles, conceptual models, professional standards, precedents, and statewide system rules and regulations in order to determine their relationship to the accounting problem. As an example, a position analyzes changing federal program requirements and decides to recommend changes in an accounting sub-system in order to generate required annual reports. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

Complexity -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of accounting theories, concepts, and generally accepted principles in order to tailor them to develop a different approach or tactical plan to fit specific agency or program accounting needs and circumstances in order to maintain sub-systems and assure interaction between agency sub-systems and statewide accounting systems. As an example, a position modifies an assigned accounting sub-system to fit agency program needs to conform to changing state statutes. While general accounting principles, policy, precedent, non-specific practices, and statewide system guidelines exist, additional, specific accounting information is often required for management needs and decision making. For example, a position analyzes accounting data and adapts accounting report sub-systems to meet management need for non-standard fiscal information and ad hoc reports. In conjunction with accounting theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing state fiscal rules and agency accounting procedures so they can be applied to particular agency circumstances and to deal with emergencies.

Purpose of Contact -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of both of the following:

Detecting information or problems by interviewing or investigating where the issues or results of the contact are not known ahead of time. As an example, a position interviews accounting system users in order to identify sources of errors in accounting transactions, and to recommend possible change in user training programs to correct source errors.

Advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. For example, positions advise and train agency program staff on correct accounting procedures to follow to bring their program records into compliance with agency sub-system requirements.

Line/Staff Authority -- The direct field of influence the work of a position has on the organization is as a work leader, staff authority, or unit supervisor. The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours.

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OR

The staff authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions at least on an agency-wide basis. Managers and peers recognize and seek this level of technical guidance and direction for development of an agency-wide system or regarding the application of a statewide system within the agency or to its clients. As an example, agency management relies on a position at this level to provide guidance and consultation on the design and implementation of an accounting sub-system and controls, and to assure that the sub-system is in compliance with statewide accounting system rules and procedures

OR

The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

ACCOUNTANT IV

B1A4XX

CONCEPT OF CLASS

This class describes the fourth and highest level class in the accountant series. In addition to the duties and responsibilities of lower-level accountants, positions in this class have greater authority for maintaining agency accounting sub-systems and have managerial authority for an accounting unit. The Accountant IV differs from the Accountant III on the Decision Making and Purpose of Contact factors, and may differ on the Line/Staff Authority factor.

FACTORS

Allocation must be based on meeting all of the four factors as described below.

Decision Making -- The decisions regularly made are at the interpretive level, as described here. Within limits of the strategic master plan and allocated human and fiscal resources, choices involve determining tactical plans to achieve the accounting and fiscal reporting objectives established by the higher management (strategic) or controller level. This involves establishing what accounting processes will be done and how sub-systems will interact, developing the budget, and developing the staffing patterns and work units in order to deploy staff. As an example, as necessary, positions design and implement accounting sub-systems to be applied by agency units statewide. By nature, this is the first level where positions are not bound by processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this level. Through deliberate analysis and experience with these unique situations, the manager determines the accounting sub-systems, agency guidelines, and programs for the future. For example, a position decides to modify internal processes to meet quality assurance goals.

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Complexity -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of accounting theories, concepts, and generally accepted principles in order to tailor them to develop a different approach or tactical plan to fit specific agency or program accounting needs and circumstances in order to maintain sub-systems and assure interaction between sub-systems and statewide systems. While general accounting principles, policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation. For example, a position analyzes accounting data and adapts accounting report sub-systems to meet management need for non-standard fiscal information and ad hoc reports. In conjunction with accounting theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing state fiscal rules and agency accounting procedures so they can be applied to particular agency circumstances and to deal with emergencies.

Purpose of Contact -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories. This goes beyond what has been learned in training or repeating information that is available in another format. As an example, positions explain basic accounting theory to agency management so that they understand accounting sub-system requirements that agency program staff are expected to comply with.

Line/Staff Authority -- The direct field of influence the work of a position has on the organization is as a unit supervisor or second level supervisor. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. Positions supervised must be in the accountant class series or at the same conceptual level. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

OR

The second-level supervisor must be accountable for multiple units through the direct supervision of at least two subordinate Unit Supervisors; and, have signature authority for actions and decisions that directly impact pay, status, and tenure. Elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, second level signature on performance plans and appraisals, and resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

DEFINITIONS

Accounting System - A central accounting system which monitors all accounting transactions that clear a centralized control point where totals for all accounting sub-systems are accumulated and recorded, and from where all accounting sub-systems are generated. The Colorado Financial Reporting System (COFRS) is an example.

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Accounting Sub-system - A system which further breaks down a central accounting system to process transactions for whole accounting areas within the overall centralized accounting report system. Modules of the COFRS system are examples. Stand-alone agency sub-systems are also an example.

Professional accounting functions:

Interpreting, analyzing, evaluating and investigating - This item must be included in any fully professional level accountant position. Doing research, making evaluations and producing decisions concerning financial items that may not be defined or easily understood by others. Such interpretation, evaluation and investigation are performed with special consideration given to the impact of the action on the accounting system's integrity. This function goes beyond providing information or clarification of system rules, practices, or standards.

Training, recommending, implementing and advising – Instructing or counseling others in the use of methods, practices, procedures, rules, laws or related standards where the object is to train others. The advisory duties relate to a position that must prepare recommendations to management or others on how to deal with or treat (financially) a particular problem in general accounting.

Planning and designing – Providing the necessary research and basic development schemes on how accounting systems should work or how related items must work together to fit into a comprehensive and cohesive whole with built-in financial controls.

ENTRANCE REQUIREMENTS

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

CLASS SERIES HISTORY

Revised 7/1/00 (DLF). Added payroll and professional accounting work description and definitions. Published as proposed 4/17/00.

Effective 9/1/93 (KAS). Job Evaluation System Revision project. Published as proposed 6/1/93.

Revised 6/1/85. Changed some examples of work.

Revised 7/1/84. Changed relationship.

Revised 7/1/82. Changed relationship, minimum qualifications, and substitution.

Created 1/1/75.

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SUMMARY OF FACTOR RATINGS

Class Level	Decision Making	Complexity	Purpose of Contact	Line/Staff Authority
Accountant I	Operational	Patterned	Detect	Indiv. Contributor or Work Leader
Accountant II	Process	Patterned	Detect	Indiv. Contributor, Work Leader, Staff Authority, or Unit Supervisor
Accountant III	Process	Formulative	Detect & Advise	Work Leader, Staff Authority, or Unit Supervisor
Accountant IV	Interpretive	Formulative	Clarify	Unit Supervisor or Manager

ISSUING AUTHORITY: Colorado Department of Personnel/General Support Services