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Accountant 09

GS-0510-09

NOTE: THE SENTENCE IN PART I DESCRIBING THE PURPOSE OF THE POSITION AND PARTS II AND III IN THEIR ENTIRETY ARE PERMANENT PARTS OF THE LIBRARY AND MAY NOT BE CHANGED OR EDITED IN ANY WAY.

I. INTRODUCTION

This position is located in

The incumbent of this position performs a variety of routine accounting work that requires the application of well-established accounting principles, theories, concepts, and practices.

II. MAJOR DUTIES AND RESPONSIBILITIES

The incumbent of this position provides professional accounting services. Duties typically performed include the following: analyzing and reconciling a variety of accounts and transactions; formulating a variety of routine financial reports and implementing fiscal year-end closing procedures for specific funds; developing procedures to be used in the design or modification of automated accounting systems; providing advice to management of organizations serviced; assisting management in applying financial data and recommending alternatives to resolve difficult problems; adjusting differences between the general ledger and subsidiary accounts; analyzing financial and statistical data from domestic and/or foreign business firms.

III. FACTOR LEVELS

Factor 1 - Knowledge Required by the Position FL 1-6, 950 points

Professional knowledge of accounting principles, practices, methods, and techniques to perform a variety of routine accounting assignments.

Knowledge of Federal accounting regulations, procedures, policies, and precedents to carry out accounting functions.

Knowledge of procedures used to enter, modify, retrieve, and delete information in an automated accounting system.

Knowledge of generally accepted accounting principles of the United States and/or foreign countries to analyze financial data.

Factor 2 - Supervisory Controls FL 2-3, 275 points

The incumbent works under the direction of a higher-level employee who provides general instructions as to objectives, priorities, and deadlines and discusses possible problem areas. The accountant independently plans and carries out the work, bringing controversial matters to the supervisor's attention. Completed work is reviewed for technical soundness, appropriateness, and conformity to policy and requirements.

Factor 3 - Guidelines FL 3-3, 275 points

Guidelines consist of established precedents, standards, laws, regulations, and organization policy and are not completely applicable to the work. The incumbent uses judgment in choosing, interpreting, and adapting guidelines to specific cases or problems.

Factor 4 - Complexity FL 4-3, 150 points

The accountant's assigned work requires the application of established practices. Decisions regarding what needs to be done require analysis of accounting systems and functions for programs that are stable, where pertinent issues are known and where few conflicts in determining treatment of financial transactions or content and format of reports exist.

Factor 5 - Scope and Effect FL 5-3, 150 points

The purpose of the work is to perform a variety of accounting tasks, applying conventional accounting principles and procedures. The work affects the operation and management of programs by providing accurate and timely financial data.

Factor 6/7 - Personal Contacts/Purpose of Contacts FL 2b, 75 points

Contacts are with employees both inside and outside the immediate organization, such as administrative officers, budget analysts, and automated data processing personnel. Contacts are made to plan, coordinate, or conduct accounting assignments and to resolve problems.

Factor 8 - Physical Demands FL 8-1, 5 points

The work is primarily sedentary.

Factor 9 - Work Environment FL 9-1, 5 points

The work is performed in a typical office setting.

TOTAL POINTS - 1885

This position is exempt from coverage under the Fair Labor Standards Act.

IV. UNIQUE POSITION REQUIREMENTS

(Last Updated: July 17, 2001)