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Accountant 12

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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 complex accounting duties, utilizing a professional knowledge of accounting principles and procedures in carrying out assignments.

II. MAJOR DUTIES AND RESPONSIBILITIES

Duties typically performed include the following: formulating a variety of financial reports; serving as a member of a management team for organizations serviced and recommending the establishment of policies and procedures affecting the accounting system; assisting management in applying financial data and recommending alternatives to resolve difficult problems; reconciling cash, accounts receivable, accounts payable, and other general ledger accounts; correcting all differences between the subsidiary ledger balances and the control account balances in the general ledger; providing accounting information and guidance to program officials; developing a segment of an automated accounting system; preparing procedural instructions for the development or implementation of automated accounting systems; conducting financial analyses, audits, and/or investigations of major foreign and/or domestic businesses; reviewing, analyzing, and validating industry financial data; developing segments of surveys and systems for gathering and analyzing data; resolving accounting discrepancies in reported data.

III. FACTOR LEVELS

Factor 1 - Knowledge Required by the Position FL 1-7, 1250 points

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

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

Knowledge of automated system design procedures to describe system specifications and requirements.

Knowledge of organizational or program practices, policies, functions, and programs to advise managers on changing program operations.

Skill in analyzing accounting systems in order to modify and adapt accounting practices to solve a variety of accounting problems.

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

Factor 2 - Supervisory Controls FL 2-4, 450 points

The supervisor makes assignments by outlining the overall objectives and the available resources. The accountant and supervisor discuss time frames, scope of the assignment, and possible approaches. The accountant plans and carries out the assignment, resolving most conflicts that arise. Completed work is reviewed for soundness of overall approach, and effectiveness in meeting requirements or expected results.

Factor 3 - Guidelines FL 3-4, 450 points

Guidelines consist of Departmental regulations, administrative manuals, OMB Circulars and bulletins, Treasury regulations, and GAO principles and standards. These guidelines provide parameters within which to operate, however, detailed instructions are unavailable or of limited use. The incumbent must be able to exercise judgment and ingenuity in adapting these guidelines to specific situations or in developing and implementing new methods and procedures.

Factor 4 - Complexity FL 4-4, 225 points

Assignments at this level are of more than average difficulty and require the application of a variety of principles and guidelines to specific case problems or individual situations. Decisions regarding what needs to be done require an assessment of a variety of conditions inherent in the design and operation of accounting systems. The accountant must often determine the nature and extent of problem areas and develop recommendations to solve specific problems and present alternative solutions to management.

Factor 5 - Scope and Effect FL 5-4, 225 points

The purpose of the work is to plan and make modifications to accounting systems and/or accounting program operations, or to investigate and analyze financial data reported by business firms. Work products affect a wide range of financial management services including the structure of accounting systems and operations and the efficient use of funds, or the development and direction of policies and programs.

Factor 6/7 - Personal Contacts/Purpose of Contacts FL 3c, 180 points

Contacts are with officials within and outside the immediate office, representatives of other Federal agencies, and outside organizations such as contractors, financial officers, or accountants of business firms. Contacts are made to influence others to the accountant's point of view regarding technical methods, concepts, or procedures or to secure cooperation when others hold strongly opposed points of view.

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 usually performed in an office setting.

TOTAL POINTS - 2790

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

IV. UNIQUE POSITION REQUIREMENTS

(Last Updated: July 17, 2001)