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Accountant 14

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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

The position is located in

The incumbent of this position serves as a senior accountant, utilizing a professional knowledge of accounting principles and procedures in carrying out complex assignments.

II. MAJOR DUTIES AND RESPONSIBILITIES

Provides expert advice in specialized area of accounting, developing policies and financial management program goals. Carries out program to determine accounting system adequacy, to identify accounting and budgetary problems, and to develop and maintain progressive fiscal management techniques and practices. Reviews legislation and regulations. Develops regulations and guidelines for program users. Develops and monitors accounting internal control program(s): identifies problem areas, develops solutions to improve operating program effectiveness. Provides advice to financial and program managers and other accountants on unusual and difficult accounting systems and/or operations problems. Conducts and coordinates long range and comprehensive systems studies for the design, modification, and implementation of automated accounting systems. Determines accounting data requirements. Develops procedural manuals, methods, and directives. Conducts studies for special projects. Conducts financial analyses, audits, and/or investigations of major foreign and/or domestic businesses; reviews, analyzes, and validates industry financial data; develops and coordinates surveys and systems for gathering, analyzing, and validating data; resolves accounting discrepancies in reported data.

III. FACTOR LEVELS

Factor 1 - Knowledge Required by the Position FL 1-8, 1550 points

Expert knowledge of financial management, fiscal and accounting theories, concepts, principles, and procedures, and generally accepted accounting principles and standards in the United States and/or foreign countries.

Ability to review, analyze and evaluate automated and/or manual accounting and financial management systems.

Ability to interpret complex financial and accounting data and provide appropriate analysis for management's use in decision making.

Extensive knowledge of state-of-the-art automated accounting and financial management systems.

Ability to develop guidance, memoranda, procedures and instructions which cover the full spectrum of accounting and financial management issues.

Factor 2 - Supervisory Controls FL 2-5, 650 points

The supervisor provides administrative direction in terms of broadly defined missions or functions of the organization. The incumbent independently plans, develops, and carries out complex projects and studies to meet office and organizational goals. The incumbent's technical expertise is rarely questioned, and review of work in progress more often consists of assessment of broad impact on major program objectives, soundness of judgment, and results achieved.

Factor 3 - Guidelines FL 3-5, 650 points

Guidelines consist of broad organization policy statements and basic legislation. The incumbent uses judgment and ingenuity in interpreting the intent of legislation and broad program objectives to develop financial management policy. The incumbent formulates specific additional system and/or program policies and requirements.

Factor 4 - Complexity FL 4-5, 325 points

Assignments at this level are varied and complex and require expert analysis to determine the means of resolution and the application of a variety of non-related principles and guidelines to a broad range of problems or accounting operations. The work is complicated by the diversity of systems, the need to interpret policies for sensitive programs, and the number and variability of programs served by the accounting system.

Factor 5 - Scope and Effect FL 5-5, 325 points

The purpose of the work is to solve significant problems in the development of accounting systems or in the financial management of organization programs. At this level, the accountant recommends the establishment of policies and procedures affecting the accounting system or program, points out unfavorable trends, and explains the meaning of data contained in reports. The incumbent assists management in applying data and recommends alternatives to resolve difficult problems. The work affects the efficiency and effectiveness of Departmental financial reporting, the fiscal management of program operations, and the economic policies and programs of the organization.

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 normally performed in an office setting.

TOTAL POINTS - 3690

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

IV. UNIQUE POSITION REQUIREMENTS

(Last Updated: July 17, 2001)