



[Home](#) > [HR Practitioners](#) > [Classification & Position Management](#) > [PD Library](#)

## Accounting Technician 08

---

### GS-0525-08

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 provides accounting support for the most complex accounts which involve a very large number of organizations and programs, or which require analyses and accounting determinations within a complete accounting system.

#### II. MAJOR DUTIES AND RESPONSIBILITIES

Establishes and maintains control and subsidiary accounts which involve all types of classes and are inter-related. Analyzes, classifies, and reconciles unusually difficult accounts requiring analysis of adjustments and corrective entries to insure proper documentation in all related accounts. Frequently develops worksheets to prove the accuracy and completeness of adjusted entries. Prepares trial balances or schedules reflecting the status of accounts. May be responsible for final reconciliation of related accounts. Programs generate a very wide variety of diverse accounts which each require control accounts, subdivided accounts, and extensive supporting schedules and analyses.

Prepares statements, reports, schedules, and comparative analyses for accounts with extensive supporting schedules, subdivisions, intermediate summaries, and frequent and varied adjustments to balance and reconcile them. Compiles and verifies data, computes ratios, or develops other comparative data. Identifies causes of variances. Prepares reports and schedules for individual programs in addition to consolidated statements for the activity.

Maintains overall controls for all expenditure accounting. Determines all transactions are properly processed and that total activity agrees with pre-determined control totals. Reviews and analyzes reports/listings, classifies errors, takes corrective action, and verifies corrected copy. Analyzes and prepares recurring and special reports on the causes of adjustment actions, determines the source of processing deficiencies, and recommends corrective procedures.

Provides technical guidance to lower graded Accounting Technicians or Clerks in operating procedures, policies and regulations.

#### III. FACTOR LEVELS

Factor 1 - Knowledge Required by the Position FL 1-5, 750 pts.

Knowledge of accounting techniques and procedures sufficient to understand account relationships within an extensive account structure and to process extremely varied transactions occurring in an accounting system covering operations which involve a very large number of organizational units and programs which generate a very wide variety of transactions; require multiple control accounts within all or almost all of the classes of accounts; require extensive subdivisions in most account areas; and require reports and statements reflecting all classes of accounts with extensive supporting schedules and analyses for most accounts.

Knowledge of accounting techniques and procedures to make difficult and responsible analyses and accounting determinations within a complete accounting system or a major segment of an accounting system. Different programs generate a large variety of transactions; require use of all or most classes of accounts which require many control accounts and subdivision in most accounts. Understanding of the inter-relationship between appropriations and the various control accounts and subsidiary accounts maintained.

Knowledge of client organizations' accounting structure and automated system(s). Knowledge of agency regulations, procedures and policies.

Knowledge of the automated accounting system(s), the account code structure(s), and procedures to be able to recommend procedural changes.

Factor 2 - Supervisory Controls FL 2-3, 275 pts.

The supervisor provides general guidance and suggestions on how to handle unusual transactions. Performs daily work independently, resolving problems and deviations. Responsible for accuracy and validity of data and the correct balancing and reconciliation of accounts. Work may be spot-checked or results may be reviewed as reflected in account balances and allotment records.

Factor 3 - Guidelines FL 3-3 275, pts.

Employee uses accounting manuals, agency regulations and directives which do not cover all situations, and instructions for computer terminal operation. Employee must apply a good understanding of accounting procedures and techniques to interpret and apply appropriate guidelines to situations not specifically covered, and adapt or deviate from procedural instructions as necessary and appropriate. This may require developing approaches and detailed work methods to complete the assignment.

Factor 4 - Complexity FL 4-4, 225 pts.

Employee works with an extensive accounting system with a large number of different programs requiring many control accounts for different categories of cost, and substantial subdivision of accounts. The employee provides extensive supporting schedules and the analyses necessary to reflect adjustments to related accounts on a variety of interrelated transactions. Technicians regularly perform accounts examination or analysis and classification of complex and unusual transactions requiring substantial research and thorough understanding of a wide variety of transactions and accounts; determine and prove the accuracy of adjustment required in clearing accounts and making closing entries; and prepare extensive and detailed standard schedules or comparative analyses.

Factor 5 - Scope and Effect FL 5-3, 150 pts.

The work ensures the integrity of the overall general ledger controls and the accuracy of balances and associated reports. The work results in the elimination of duplication of effort, better adherence to financial recording and reporting requirements, and the provision of accurate information to the operating units.

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

Contacts are with accounting and operating personnel of the client offices, other federal agencies, and vendors. The contacts are to exchange or clarify data and information, resolve differences of data or operating procedures, recommend solutions to operating problems, and coordinate work between units.

Factor 8 - Physical Demands FL 8-1, 5 pts.

Work is primarily sedentary. May be required to lift and move files/printouts.

Factor 9 - Work Environment FL 9-1, 5 pts.

The work is performed in an office setting.

TOTAL = 1760 pts.

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

#### **IV. UNIQUE POSITION REQUIREMENTS**

(Last Updated: September 19, 2001)

---

[Website Feedback](#) [About OHRM](#) [Contact Us](#) [DOCHROC](#) [FOIA](#) [Site Map](#)  
[Privacy Policy](#) [Commerce Homepage](#) [Careers at Commerce](#)  
[Commerce Employees](#) [HR Practitioners](#)