

Draft Classification Standards – Rev. 03/29/2024
Accountant Series

Class Title	Class Code	Issue Date	FLSA
<i>Accountant I</i>	1762	XXXX	<i>Non-Exempt</i>
<i>Accountant II</i>	4555	XXXX	<i>Exempt*</i>
<i>Accountant III</i>	4556	XXXX	<i>Exempt*</i>
<i>Accountant IV</i>	XXXX	XXXX	<i>Exempt*</i>

OVERVIEW:

The accountant series encompasses those positions whose primary function is performance of professional accounting work, which is analytical, evaluative, innovative, and advisory in nature. Accountants apply knowledge of the theories, principles, and practices of the accounting profession, including Generally Accepted Accounting Principles (GAAP), Government Accounting Standards Board (GASB), and Financial Accounting Standards Board (FASB) in classifying, examining, and analyzing financial transactions.

Positions are assigned to classifications within the series on the basis of the size, scope, and complexity of accounting activities; independence of action; knowledge and ability requirements; amount of planning, evaluation, and analysis required by the position; and nature of supervision received and/or exercised.

Accountant I – Entry-level professional who applies basic professional concepts to resolve problems of limited technical scope and complexity. Assignments may be routine in nature and having primary responsibility for the generation of routine financial reports and statements and/or analysis requiring understanding and interpretation in the application of Generally Accepted Accounting Principles (GAAP), Government Accounting Standards Board (GASB), and Financial Accounting Standards Board (FASB), as well as the variety of work assignments.

Accountant II – Professional who applies acquired job skills, and knowledge of accounting policies, processes, and procedures to complete significant assignments, projects, and tasks of moderate technical scope and complexity. Draws from prior experience and knowledge of accounting principles and concepts to exercise judgment while performing a variety of accounting duties. Ensures compliance with university accounting standards, protocols, guidelines, and operating procedures. Provides input for new programs and procedures. Works with stakeholders to resolve issues and discrepancies.

Accountant III – Professional who applies advanced accounting job skills, in-depth organizational and stakeholder acumen, and project planning skills to complete substantive assignments, projects, and related work of significant technical scope and complexity. Exercises advanced discernment and in-depth knowledge of accounting best practices, university guidelines, and standard operating procedures to determine appropriate action. Solutions may require the development of new approaches,

** This classification as outlined in this document meets the duties test of the Administrative Exemption. An employee's actual exemption status may differ based on salary rate and actual duties performed.*

techniques, and innovation. Works with stakeholders to ensure proper implementation of programs by utilizing persuasion.

Accountant IV – Senior level professional with a high degree of knowledge in professional accounting work and recognized expertise in specific areas. Problem-solving frequently requires analysis of unique issues or problems without precedent and may require new approaches, methods, techniques, or innovation. Responsible and accountable for development, implementation, and maintenance of accounting programs, policies, processes, and resources under the guidance and direction of management.

DISTINGUISHING FACTORS:

The Accountant Series is distinguished from the Accounting Technician series by work that: (1) is analytical, evaluative, innovative, and advisory in nature; and (2) requires knowledge and application of accounting principles and practices, Generally Accepted Accounting Principles (GAAP), Government Accounting Standards Board (GASB), and Financial Accounting Standards Board (FASB).

TYPICAL PROGRAMS, ACTIVITIES, AND CORE FUNCTIONS/DISCIPLINES (*May include but are not limited to*):

- *Financial Reporting* – Prepares and analyzes complex financial statements, reports, and schedules in accordance with Generally Accepted Accounting Principles (GAAP), Government Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), and university policies. Ensures accuracy, completeness, and compliance with regulatory requirements.
- *General Ledger Management* – Oversees the maintenance of the general ledger system, ensuring accurate and timely recording of financial transactions. Reviews and reconciles general ledger accounts, resolve discrepancies, and perform necessary adjustments. Contributes to gathering and reviewing data for audit processes.
- *Financial Analysis* – Conducts in-depth financial analysis, including variance analysis, trend analysis, and forecasting. Provides insights and recommendations to management based on appropriate accounting treatment, financial data, and trends. Develops financial models and projections.
- *Grants and Contracts Accounting* – Provide accounting support for grants and contracts, including monitoring compliance with regulations of the agency funding the grant, tracking expenditures, and preparing financial reports. Collaborates with grants and contracts professionals to ensure accurate financial management of sponsored projects.
- *Financial Documentation* – Documents and maintains business processes, standards, and procedures. Provides initial troubleshooting of financial systems problems and participates in the design and installation of financial systems upgrades including required testing and verification of results. Uses integrated financial systems and/or other types of records management systems to compile, query and drill on large volumes of financial data.

ACCOUNTANT I

This is the first level of professional accounting work requiring general knowledge and understanding of accounting principles and practices. Under the direction of an experienced accountant, incumbents are given work assignments that are designed to expand practical experience and develop professional judgment in the application of accounting principles.

Work assignments typically include some or all of the following:

- ◆ Examines financial documents for completeness, accuracy, and conformance with established policies and procedures as well as general accounting standards.
- ◆ Reconciles reports and financial data with financial statements on file.
- ◆ Corrects and reconciles account balances to external data.
- ◆ Records journal entries; resolves problems associated with incorrect entries, deviations from established procedures, and other inconsistencies with accounting principles.
- ◆ Prepares routine financial reports and statements.
- ◆ Provides input to the documentation and maintenance of business processes, standards, and procedures.
- ◆ May be assigned responsibility for providing training, guidance, and assistance to other employees and may provide work direction to other professional and/or technical staff.

MINIMUM QUALIFICATIONS:

Knowledge and Skill:

- ◆ General knowledge of Generally Accepted Accounting Principles (GAAP), Government Accounting Standards Board (GASB), and Financial Accounting Standards Board (FASB); office methods and procedures; and statistical and mathematical presentation of data.
- ◆ Ability to apply appropriate accounting treatment to financial transactions.
- ◆ Advanced proficiency with current word processing and spreadsheet software programs, web browsers, query tools, integrated financial systems and/or other types of records management systems.
- ◆ Ability to interpret and follow instructions and policy guidelines.
- ◆ Ability to analyze financial and statistical data and draw conclusions.
- ◆ Ability to utilize problem solving techniques.
- ◆ Ability to establish and maintain effective working relationships with others and communicate effectively with others inside and outside the unit, including conveying technical information to non-Accountants.

Experience and Education:

Equivalent to a bachelor's degree in a related field. Relevant education and/or experience which demonstrates acquired and successfully applied knowledge and abilities shown above may be substituted for the required education on a year-for-year basis.

ACCOUNTANT II

Under general supervision, performs the full range of professional accounting work which requires a thorough knowledge of Generally Accepted Accounting Principles (GAAP), and Government Accounting Standards Board (GASB), and Financial Accounting Standards Board (FASB). Collaborates with various stakeholders to ensure compliance with university and state policies and processes. Works independently on most day-to-day assignments with general supervision on new assignments or projects to ensure alignment with objectives. Handles multiple work priorities and is accountable for own work results.

In addition to duties performed by the Accountant I, the Accountant II typically performs the following duties:

- ◆ Ensures that assigned accounting program activities are carried out in accordance with established policies and procedures and general accounting standards.
- ◆ Identifies actual or potential problems and recommends corrective or preventative action.
- ◆ Develops financial statements and reports.
- ◆ Makes budget projections and predicts the effects of changes in operating programs.
- ◆ Interprets new and existing federal and state regulations relative to their assigned area of responsibility.
- ◆ Reconciles financial activity including troubleshooting problems and resolving discrepancies.
- ◆ Provides consultative services to campus or department administrators in resolving accounting problems.
- ◆ Recommends changes to and assists with the documentation and maintenance of business processes, standards and procedures.
- ◆ May provide lead work direction, training, guidance and assistance to other employees.
- ◆ Prepares federal student financial aid annual reports and quarterly grant reports.

MINIMUM QUALIFICATIONS:

In addition to Accountant I knowledge and skill requirements, work assignments typically require:

- ◆ Thorough knowledge of Generally Accepted Accounting Principles (GAAP), Government Accounting Standards Board (GASB), and Financial Accounting Standards Board (FASB); office methods and procedures; and statistical and mathematical presentation of data.
- ◆ General understanding of internal control methods.
- ◆ Ability to apply accounting principles to the analysis of complex accounting problems.
- ◆ Ability to analyze and interpret accounting data; prepare clear, accurate financial statements and reports.
- ◆ Ability to utilize problem-solving techniques in finding solutions to complex accounting problems; understand and apply applicable rules, regulations, policies, and principles.
- ◆ Ability to make decisions and recommendations regarding accounting activities.
- ◆ Strong skills in communicating effectively with others inside and outside the unit, including conveying technical information to non-Accountants.

Experience and Education:

Equivalent to a bachelor's degree in a related field and two years of relevant experience. Additional experience which demonstrates acquired and successfully applied knowledge and abilities shown above may be substituted for the required education on a year-for-year basis. An advanced degree in a related field may be substituted for the required experience on a year-for-year basis.

ACCOUNTANT III

Working independently under general supervision, performs advanced professional accounting work requiring a comprehensive knowledge and understanding of accounting principles and practices utilizing advanced discernment. May lead the department's day-to-day activities and review the work of clerical, technical or professional employees engaged in accounting, financial record-keeping or financial reporting work. Manages complex projects and plays a critical role in accounting operations. Decision-making is based on accounting best practices; state and university policies, standards and guidelines; and financial department strategies and goals. Work

is focused on ensuring alignment with overall objectives. Handles multiple work priorities and may provide lead work direction with accountability for results.

In addition to duties performed by the Accountant II, the Accountant III typically performs the following duties:

- ♦ Assures that assigned accounting reporting systems and procedures comply with established administrative policies and procedures as well as acceptable accounting standards.
- ♦ Interprets financial reports and statements as well as identifies problem areas.
- ♦ Prepares complex financial statements and reports.
- ♦ Analyzes account balances and reconciles balances to external data.
- ♦ Contributes to the development of ongoing process improvement efforts.
- ♦ Analyzes accounting control procedures and recommends changes or modifications.
- ♦ Recommends and implements changes to the documentation and maintenance of business processes, standards, and procedures .
- ♦ Provides technical advice and consultation to campus administrators.
- ♦ Represents the university to external organizations on specific issues.
- ♦ Provides lead work direction and mentoring to other professional and/or technical staff.

MINIMUM QUALIFICATIONS:

In addition to Accountant II knowledge and skill requirements, work assignments typically require:

- ♦ Advanced knowledge of Generally Accepted Accounting Principles (GAAP), Government Accounting Standards Board (GASB), and Financial Accounting Standards Board (FASB); office methods and procedures; and statistical and mathematical presentation of data.
- ♦ General knowledge of governmental accounting and internal control methods and related laws, rules, and regulations.
- ♦ Advanced skill in preparing complex financial statements and reports.
- ♦ Ability to understand and interpret laws and rules.
- ♦ Strong communication skills and ability to effectively work with others inside and outside the unit, including conveying complex and technical professional accounting information to non-Accountants.

Experience and Education:

Equivalent to a bachelor's degree in a related field and five years of relevant experience. Additional experience which demonstrates acquired and successfully applied knowledge and abilities shown above may be substituted for the required education on a year-for-year basis. An advanced degree in a related field may be substituted for the required experience on a year-for-year basis.

ACCOUNTANT IV

Working independently with minimal supervision, performs complex accounting work that requires technical accounting expertise. Problems are uniquely complex and may require the creation of new, unprecedented methodologies. Decision-making often requires integration and interpretation of relevant regulations; expert knowledge of CSU accounting policies; thorough knowledge of accounting best practices; financial and organization impact on programs; and communication with senior management. Serves as technical expert in the development and implementation of programs, policies, and procedures under the guidance of accounting

management. May lead strategic initiatives and projects. Functions with a high degree of autonomy.

In addition to duties performed by the Accountant III, the Accountant IV typically performs the following duties:

- ◆ Responsible for strategic recommendations having broad campus and often systemwide impact. Performs work that supports short- and long-term goals and objectives.
- ◆ Leads strategic projects of significant scope and impact on the university.
- ◆ Provides lead work direction to other professionals and may be responsible for work results.
- ◆ Serves as a key technical advisor to management. Provides oversight and recommendations for complex problems and issues.
- ◆ Leads ongoing process improvement efforts, often developing new strategic approaches and solutions. Addresses problems from a broad interactive perspective using advanced research and analytical skills to conceive new solutions.
- ◆ Collaborates with management to develop and deliver training and communications to guide stakeholders regarding accounting policies, processes, procedures, and related regulations.

MINIMUM QUALIFICATIONS:

In addition to Accountant III knowledge and skill requirements, work assignments typically require:

- ◆ Expert knowledge and understanding of Generally Accepted Accounting Principles (GAAP), Government Accounting Standards Board (GASB), and Financial Accounting Standards Board (FASB); office methods and procedures; and statistical and mathematical presentation of data.
- ◆ Expert knowledge and skill in applying and interpreting applicable standards, guidelines and, as appropriate, recommend policies, guidelines, and procedures.
- ◆ Ability to present statistical, financial, and mathematical data professionally and with clarity.
- ◆ Expert analytical and organizational skills to organize, prioritize and manage the successful completion of large, complex, and strategic projects under the guidance of management.
- ◆ Expert skill in creating and preparing complex financial statements and reports.
- ◆ Expert communication skills and public and internal relations skills to effectively convey information and persuade diverse stakeholders.

Experience and Education:

Equivalent to a bachelor's degree in a related field and seven years of related experience. Additional experience which demonstrates acquired and successfully applied knowledge and abilities shown above may be substituted for the required education on a year-for-year basis. An advanced degree in a related field may be substituted for the required experience on a year-for-year basis.