

STATE OF OHIO (DAS) CLASSIFICATION SPECIFICATION	CLASSIFICATION SERIES: Accountant	SERIES NO.: 6648	
	MAJOR AGENCIES: Attorney General only	EFFECT. DATE: 01/01/1980	NEW EFF. DATE: 03/30/1997

SERIES PURPOSE:

The purpose of the accountant occupation is to develop & coordinate &/or perform variety of fiscal &/or auditing tasks for agency to ensure proper control & compliance with applicable laws, rules & accounting standards.

At the first level, incumbents perform variety of fiscal tasks.

At the second level, incumbents perform internal audits.

At the third level, incumbents prepare specialized accounting reports & develop & coordinate integrated fiscal & managerial cost accounting systems.

CLASS TITLE:

Accountant 1

CLASS NUMBER:

66481

EFFECTIVE DATE:

01/01/1980

NEW EFFECTIVE DATE:

03/30/1997

CLASS CONCEPT:

The first full performance level class works under general supervision & requires considerable knowledge of accounting in order to maintain accounting systems, solve accounting problems & participate in development of accounting systems & procedures.

CLASS TITLE:

Accountant 2

CLASS NUMBER:

66482

EFFECTIVE DATE:

01/01/1980

NEW EFFECTIVE DATE:

03/30/1997

CLASS CONCEPT:

The second full performance level class works under general supervision & requires considerable knowledge of accounting in order to perform internal audits (i.e., examine process, documentation & rationale behind recorded figures to ensure standard accounting procedures are followed within agency).

CLASS TITLE:

Accountant 3

CLASS NUMBER:

66483

EFFECTIVE DATE:

01/01/1980

NEW EFFECTIVE DATE:

03/30/1997

CLASS CONCEPT:

The third full performance level class works under direction & requires through knowledge of accounting in order to prepare specialized accounting reports (e.g., hospital &/or other community economic feasibility studies based on projected &/or historical costs) & develop & coordinate integrated fiscal & managerial cost accounting systems.

CLASS TITLE: Accountant 1	CLASS NO.: 66481	BARG. UNITS: 047
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EFFECTIVE DATE:

01/01/1980

NEW EFFECTIVE DATE:

03/30/1997

JOB DUTIES IN ORDER OF IMPORTANCE: (THESE DUTIES ARE ILLUSTRATIVE ONLY. INCUMBENTS MAY PERFORM SOME OR ALL OF THESE DUTIES OR OTHER JOB-RELATED DUTIES AS ASSIGNED.)

Establishes & maintains accounting systems, solves accounting problems & participates in design & development of accounting systems, procedures & policies.

Analyzes records, reports & statements to determine financial condition of agency; makes budget & cost projections on basis of analysis; assists in budget preparation & control.

Participates in maintaining fiscal records, posting to ledgers & journals, processing vouchers, invoices & carrying out other accounting functions.

Prepares complex financial reports & statements.

Carries out variety of related fiscal responsibilities (e.g., coordinates inventory control; coordinates purchasing activities; assists in development & preparation of contracts).

Performs &/or participates in internal auditing of financial records to assure accuracy.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; applicable state &/or federal regulations governing documents processed reviewed &/or prepared*; public relations*. Skill in use of calculator/adding machine, typewriter, video display terminal or personal computer & photocopier*. Ability to apply principles to solve practical, everyday problems; gather, collate & classify information about data, people or things; complete routine forms & prepare standard reports & business correspondence; handle routine & sensitive inquires from & contacts with other government officials, general public, claimants &/or providers.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

24 mos. exp. in position involving review & processing of claims, collections, billings, payments or review of documents for accuracy, completeness &/or compliance with reporting guidelines, laws or rules with exp. commensurate to duties to be assigned.

-Or 16 semester or 24 quarter hours in accounting; 12 mos. exp. in accounting or other fiscal/financial activity.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Not applicable

CLASS TITLE: Accountant 2	CLASS NO.: 66482	BARG. UNITS: 047
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EFFECTIVE DATE:

01/01/1980

NEW EFFECTIVE DATE:

03/30/1997

JOB DUTIES IN ORDER OF IMPORTANCE: (THESE DUTIES ARE ILLUSTRATIVE ONLY. INCUMBENTS MAY PERFORM SOME OR ALL OF THESE DUTIES OR OTHER JOB-RELATED DUTIES AS ASSIGNED.)

Performs internal audits (i.e., examines process, documentation & rationale behind recorded figures to ensure that standard accounting procedures are followed within agency), makes adjustments to journals, final reports & input data, verifies entries & monitors receipts & disbursements.

Makes cost calculations & analysis for fiscal control, develops cost accounting methods, develops &/or recommends procedures & programs for accounting system, consults & assisting in computing & compiling field reports & other special projects as assigned.

Prepares financial & budgetary reports, statements & other statistical & operational reports as requested.

MAJOR WORKER CHARACTERISTICS:

Knowledge of accounting; applicable state &/or federal regulations governing documents processed, reviewed &/or prepared*; public relations*. Skill in use of calculator/adding machine, typewriter, video display terminal or personal computer & photocopier*. Ability to apply principles to solve practical everyday problems; gather, collate & classify information about data, people or things; complete routine forms & prepare standard reports & business correspondence; handle routine & sensitive inquiries from & contacts with other government officials, general public, claimants &/or providers.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

12 mos. exp. as Accountant 1, 66111 with state government exp. commensurate with duties to be assigned.

-Or completion of undergraduate core coursework in accounting.

-Or completion of undergraduate core coursework in business administration, economics, computer science or related field; 16 semester or 24 quarter hours in accounting.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Not applicable.

CLASS TITLE: Accountant 3	CLASS NO.: 66483	BARG. UNITS: 047
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EFFECTIVE DATE:

01/01/1980

NEW EFFECTIVE DATE:

03/30/1997

JOB DUTIES IN ORDER OF IMPORTANCE: (THESE DUTIES ARE ILLUSTRATIVE ONLY. INCUMBENTS MAY PERFORM SOME OR ALL OF THESE DUTIES OR OTHER JOB-RELATED DUTIES AS ASSIGNED.)

Prepares specialized accounting reports & fiscal analysis (e.g., hospital &/or other community economic feasibility studies based on projected & historical cost), develops & coordinates integrated fiscal & managerial cost accounting systems, interprets & recommends methods of interpreting cost factors & develops guidelines for determining scope of projects.

Performs internal audits (i.e., examines process, documentation & rationale behind recorded figures to ensure that standard accounting procedures are followed within agency), reviews daily accounting input transactions, analyzes & verifies balances & accuracy of reports & develops uniform procedures & methods.

Advises & consults with fiscal officers & other administrative personnel on fiscal problems, technical accounting procedures &/or interpretation & application of policies & relevant statutory requirements.

Prepares reports, monitors &/or participates in preparation of budget, financial statements &/or reimbursement schedules.

MAJOR WORKER CHARACTERISTICS:

Knowledge of business administration or accounting; applicable state &/or federal laws, rules, procedures & standards governing fiscal & budgetary operations*. Skill in use of calculator, video display terminal &/or personal computer. Ability to deal with large number of technical/fiscal variables & determine budgetary projections & allotments adequate to meet operational needs &/or authorize expenditures within spending authority; gather, collate & classify information about data, people or things; handle routine & sensitive inquiries from & contacts with officials/representatives of same &/or different political jurisdiction.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Completion of undergraduate core coursework in accounting or business administration; 12 mos. exp. in fiscal &/or budgetary management & control.

-Or 3 yrs. trg. or 3 yrs. exp. in fiscal &/or budgetary management & control.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Not applicable.

UNUSUAL WORKING CONDITIONS:

Not applicable.