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Accountant I
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Accountant

A19011 – A19014

DESCRIPTION OF OCCUPATIONAL WORK

Positions in this series perform paraprofessional technical to professional level work in the development, maintenance, interpretation, and analysis of financial accounting data and systems. Assignments are involved with statewide, agency-wide, and/or program accounting stand-alone systems and sub-system maintenance; the development, implementation, and modification of agency or program systems or sub-systems; and/or the preparation of fiscal and accounting reports and statements to assure accurate reflection of fiscal conditions of the agency and/or program and to assure compliance with generally accepted accounting principles and state fiscal rules.

Levels within this series are distinguished by the scope of work assigned and the complexity of the accounting systems under which duties are performed. Supervision and/or the guidance of lower level accounting or support staff could be assigned at any level within this series.

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Accountant I

A19011

DISTINGUISHING CHARACTERISTICS: (A position is assigned to this class based on the scope and level of work performed as outlined below.)

Under general supervision, positions at this level perform paraprofessional technical work or routine professional accounting functions in the day-to-day maintenance and reporting of accounting and/or financial data in an established accounting/financial system of limited complexity. Positions reside at agencies that deal with limited fiscal programs, small number of fund types, revenue sources, and cost allocations or assigned to assist in the work of a unit within a centralized accounting operation. Work involves performing recurring traditional accounting functions such as posting data, reconciling ledgers, journals, worksheets and accounts, processing deposits, approving payment documents, and preparing various standardized accounting/fiscal reports.

EXAMPLES OF WORK: (A position may not be assigned all the duties listed, nor do the listed examples include all the duties that may be assigned.)

Performs and processes multiple front-end, transactional accounting processes including entering data onto forms and other accounting/financial documents or databases to ensure proper accounting of funds; coding vouchers for identification; computing amounts to be disbursed/collected and applying established collection, discount and/or refund procedures; sorting and filing correspondence and records to ensure uniform storage and generating standardized reports.

Extracts, compiles, and analyzes financial data from vouchers, ledgers, journals, computer printouts or files to prepare or facilitate the preparation of standardized or recurring reports and statements and to assist management in analyzing, financial planning, forecasting and decision making.

Posts data to ledgers, journals, and worksheets to establish and maintain records of financial transactions.

Reviews data on vouchers, invoices, computer printouts, and other source documents, files or databases to ensure the information is accurate and complete and in compliance with established agency policies and procedures to identify possible adverse and other financial conditions.

Reviews accounting transactions for completeness and accuracy; reconciles account discrepancies and resolutions to correct discrepancies performing account adjustments and posting to correct business unit and object code as needed.

Educates agency staff, service providers, clients, customers or other billing entities on the complete billing process or by providing interpretations of existing agency policies and procedures to answer inquiries, clarify matters in question.

Compiles financial data necessary to develop budget proposals; recommends/suggests budget proposals based on analysis of data compiled; assists management in planning and administering funds; monitors budget and provides ongoing reports to management.

Collects moneys, writes receipts, codes and posts transactions to proper accounts, and stores moneys in cash drawer for deposit with State Treasurer to ensure proper accounting and safekeeping of funds; works with vendors/customers to resolve invoice and statement discrepancies.

May train and guide the work of support positions performing clerical accounting transactions.

KNOWLEDGE, SKILLS, AND ABILITIES REQUIRED: (These are needed to perform the work assigned.)

Knowledge of: the principles and practices of accounting theory and double entry accounting concepts and procedures; generally accepted accounting principles (GAAP); accounting systems; the methods of filing and maintaining accounting records; word processing and spreadsheet computer software programs; database management.

Skill in: listening to and understanding information received; gathering and compiling data into spreadsheets and databases; using mathematical methods or formulas to compare and analyze data; developing and applying equations and/or formulas; compiling data from multiple sources into a single, comprehensive document or report.

Ability to: learn and apply the principles and concepts of specific agency programs, regulations and procedures of an accounting system; learn and apply GAAP practices and standards; communicate with agency staff and the public to provide and elicit information; classify accounting transactions, maintain, and reconcile accounts; extract data from established accounts and prepare accounting reports and financial statements; review accounting documents for completeness and conformance with specific requirements and to take the appropriate corrective action when necessary; design reports and financial statements; compute and compile financial data involving the use of addition, subtraction, multiplication, division, percentages, and fractions.

MINIMUM QUALIFICATIONS: (Applicants will be screened for possession of these qualifications. Applicants who need accommodation in the selection process should request this in advance.)

Post high school coursework or vocational education in accounting, finance, business administration or related field OR experience performing accounting functions including interpreting and analyzing financial data.

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Accountant II

A19012

DISTINGUISHING CHARACTERISTICS: (A position is assigned to this class based on the scope and level of work performed as outlined below.)

Under limited supervision, performs full-performance professional accounting work involving a wide variety of accounting and related financial activities. Teammates apply knowledge of accounting theory/principles to develop, revise, implement, or maintain one or more standalone accounting/financial systems. Work is performed under less stable conditions with frequent changes in systematic structure of accounts or adaptations of standard operating systems, with multiple funding sources and/or agency programs, or in an environment that demands the job to coordinate highly diversified or separated components of a financial system to perform the maintenance and financial analysis and reporting. The preponderance of work time for any Accountant II would not reflect transactional accounting duties.

EXAMPLES OF WORK: (A position may not be assigned all the duties listed, nor do the listed examples include all the duties that may be assigned.)

Surveys and studies one or more agency accounting/finance management systems and identifies the need to develop recommendations and plans to modify existing systems or designs and installs new systems that will more effectively meet agency goals and objectives.

Advises agency personnel concerning accounting procedures and policies to answer inquiries and to provide professional guidance in the resolution of accounting problems.

Consults with and advises management on financial matters to exchange information, to identify the characteristics and impact of financial conditions or problems, and to formulate possible solutions.

Interprets appropriate federal and State laws, rules, regulations, and standards to ensure compliance and efficient operation in accordance with prescribed accounting principles, theories, and concepts.

Reconciles multiple complex accounts, determines, and authorizes transfer of funds to cover agency or program expenses or grant funding drawdowns, extracts and synthesizes data for complex financial statements and reports.

Reviews and interprets data on vouchers, invoices, and other source documents, files, or databases to ensure the information is accurate and complete and in compliance with established agency policies and procedures.

Compiles financial data to develop budget proposals; recommends budget proposals based on analysis of data compiled and assists management in planning and administering funds; monitors budget and provides ongoing reports to management.

Extracts, studies, interprets, and synthesizes financial data to prepare complex financial statements, revenue estimates, and expenditure projections for planning purposes, to analyze financial issues, and to propose solutions.

KNOWLEDGE, SKILLS, AND ABILITIES REQUIRED: (These are needed to perform the work assigned.)

Knowledge of: professional accounting principles, theories, and practices; generally accepted accounting principles (GAAP), practices and standards; research practices and techniques; budgeting techniques and methods; record keeping methods; word processing and spreadsheet computer software programs; computerized accounting software; federal and State laws and regulations applicable to accounting/finance operations.

Skill in: using mathematical methods or formulas to compare, analyze and present data; compiling data from multiple sources into a single, comprehensive document or report.

Ability to: apply the principles of accounting, statistics, and fiscal management; learn and apply the principles and concepts of specific agency programs, policies and operating details of an accounting system; prepare a budget; design reports and financial statements; compute and compile financial data involving the use of addition, subtraction, multiplication, division, percentages and fractions; operate office equipment such as personal computers, photocopiers and desk calculators; manage funds and provide financial and budget recommendations; analyze data and draw conclusions; organize and present facts and opinions so others will understand; effectively communicate to exchange and elicit information.

MINIMUM QUALIFICATIONS: (Applicants will be screened for possession of these qualifications. Applicants who need accommodation in the selection process should request this in advance.)

Associates degree in accounting, finance, business administration, statistics or related field and experience with accounting/financial management systems OR 2 years' experience with professional accounting procedures including developing and modifying accounting/financial management systems.

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Accountant III

A19013

DISTINGUISHING CHARACTERISTICS: (A position is assigned to this class based on the scope and level of work performed as outlined below.)

Under administrative direction, positions in this class independently administer an agency's financial management program; assist in the management of an extensive accounting or fiscal management program; supervise the day-to-day operations of a functional unit or section within an extensive fiscal operation; and/or serve as the principal staff authority for advanced specialized accounting tasks. Positions have overall responsibility for a highly complex accounting system operation including account structure, internal controls, and financial reporting. Positions evaluate the relevance and importance of accounting theories, concepts, and generally accepted principles in order to develop a different approach to fit specific agency or program accounting needs and circumstances in order to maintain agency-wide and/or sub-systems. Teammates work with a high level of discretion and make decisions on a regular and ongoing basis independent of others review.

EXAMPLES OF WORK: (A position may not be assigned all the duties listed, nor do the listed examples include all the duties that may be assigned.)

Plans, designs, implements, and monitors for future improvements accounting structures, reporting and procedural instructions for an extensive accounting system or comprehensive fiscal management program; performs research and implements system improvements.

Analyzes and validates financial data within a large, complex agency accounting system; compiles and compares information to provide fiscal projections and forecasts affecting significant agency resources.

Directs, implements, and modifies policies, procedures, instructions, and manuals relating to the accounting, budgeting and financial reporting functions of a large, complex agency accounting system or comprehensive financial management program.

Develops non-standard reports and financial statements to reflect the relationships of data entered into an accounting system or other financial management program; identifies trends and responds to deviations from standards implementing corrective action plans as needed.

Interprets appropriate federal and State laws, rules, regulations, and standards to ensure compliance and efficient operation in accordance with prescribed accounting principles, theories, and concepts.

Consults with and advises management on financial matters to exchange information, to identify the characteristics and impact of financial problems, and to formulate possible solutions.

Advises agency professional and technical accounting staff, business partners and senior managers concerning accounting procedures and policies to answer inquiries and to provide professional guidance in the resolution of accounting problems.

Analyzes changes in technology; surveys and studies agency accounting systems and needs to develop plans to modify existing systems or designs and installs new systems that are cost effective and will more effectively meet agency goals and objectives.

May schedule, distribute and guide the work assignments of professional and technical accounting staff. May train professional, technical and clerical accounting staff, as directed, in specific task and job practices and procedures of accounting.

KNOWLEDGE, SKILLS, AND ABILITIES REQUIRED: (These are needed to perform the work assigned.)

Knowledge of: professional accounting principles, theories and practices; generally accepted accounting principles (GAAP), practices and standards; budgeting techniques and methods; project management procedures; research practices and techniques; record keeping methods; federal and State laws and regulations applicable to accounting/finance operations; computerized accounting software; the principles and techniques of leading and/or supervising professional level staff.

Skill in: listening to and understanding information received; using mathematical methods or formulas to compare, analyze and present data; compiling data from multiple sources into a single, comprehensive document or report.

Ability to: apply the principles of accounting, statistics and fiscal management; interpret and apply State and federal fiscal policies and procedures; learn and apply the principles and concepts of specific agency programs, policies and operating details of an accounting system; manage funds and provide financial and budget recommendations; organize and present facts and opinions so others will understand; communicate to exchange information and ideas and to promote agency needs, plans, and objectives; analyze and interpret financial data and draw conclusions; plan and direct an accounting and/or fiscal management program; evaluate the soundness of financial practices and compliance with State and federal laws and regulations.

MINIMUM QUALIFICATIONS: (Applicants will be screened for possession of these qualifications. Applicants who need accommodation in the selection process should request this in advance.)

Bachelor's degree in accounting, finance, statistics, business administration or related field; OR Associates degree in accounting, finance, statistics, business administration or related field and two years' experience with professional accounting procedures; OR four years' experience with professional accounting procedures including developing public accounting systems, modifying public accounting systems, and financial management consultation.

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Accountant IV

A19014

DISTINGUISHING CHARACTERISTICS: (A position is assigned to this class based on the scope and level of work performed as outlined below.)

This is a single position-classification that is assigned advanced financial analysis and interpretation at the Department of Energy. Under administrative direction, plans, organizes and directs the verification and validation of demonstrated financial responsibility to cover the cost of closure, post closure and corrective action for solid and hazardous waste disposal sites. Performs detailed financial analysis, prepares reports concerning the financial condition and status of financial assurance as related to applicable laws, rules, regulations, and enforcement actions. Prepares reports concerning financial condition and operating procedures.

EXAMPLES OF WORK: (A position may not be assigned all the duties listed, nor do the listed examples include all the duties that may be assigned.)

Plans and administers the review of financial statements of businesses and local governments to assist in financial planning recommendations.

Reviews and analyzes closure and post closure plans, cost estimates, contractor bids, and financial assurance packages for accuracy and future implementation.

Confers with community officials, local, state, and federal agencies, consultants, and businesses to identify financial responsibility needs, and to structure financial responsibility strategies and programs.

Consults with and advises communities, local, state, federal agencies, and businesses on providing information regarding solid and hazardous waste regulations and financial assurance requirements.

Negotiates and advises attorneys, bank officers, lenders, consultants, insurance underwriters, chief financial officers, local government administrators, and others regarding financial assurance instruments and financial planning strategies.

Coordinates the activities of financial responsibility demonstrations to assist in timely reviews.

KNOWLEDGE, SKILLS, AND ABILITIES REQUIRED: (These are needed to perform the work assigned.)

Knowledge of: Accounting principles regarding reconciling, reviewing, examining, resolving, researching, financial analysis, financial planning, financial planning principles and project management.

Ability to: interact and communicate with Federal and State employees and agencies, legislators, business leaders and local governmental representatives; prepare correspondence and reports.

MINIMUM QUALIFICATIONS: (Applicants will be screened for possession of these qualifications. Applicants who need accommodation in the selection process should request this in advance.)

Bachelor's degree, or equivalent, in Accounting, Finance, Economics, Business Administration or a similar field AND two years of relevant work experience.

LEGAL REQUIREMENTS: (These qualifications are mandated by federal/state laws, statutes, and/or regulations.)

There are no legal requirements for any level within this series.

SPECIAL NOTES:

Some positions in this series may require a valid driver's license or the ability to provide independent, authorized transportation.

State agencies are responsible to evaluate each of their positions to determine their individual overtime eligibility status as required by the Fair Labor Standards Act (FLSA).

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Established: 07/2021

Note: Classification-specification is subject to change. Please refer to the Nebraska State Personnel Job Specification website at <https://das.nebraska.gov/personnel/classcomp/jobspecs/jobspecs.html> to ensure this represents the most current copy of the description.

The following is a summary of changes made to this class specification.

Section	Change Description	Effective Date