

**MICHIGAN CIVIL SERVICE COMMISSION**  
**JOB SPECIFICATION**  
**ACCOUNTANT**

**JOB DESCRIPTION**

Employees in this job complete or oversee in a variety of professional assignments involving the design, maintenance, and implementation of accounting systems; the systematic classification and assessment of accounting data; and the preparation of related managerial and financial reports.

There are four classifications in this job.

**Position Code Title - Accountant-E**

Accountant 9

This is the entry level. As a trainee, the employee carries out a range of professional accountant assignments while learning the methods of the work.

Accountant 10

This is the intermediate level. The employee performs an expanding range of professional accountant assignments in a developing capacity.

Accountant P11

This is the experienced level. The employee performs a full range of professional accountant assignments. Considerable independent judgment is used to make decisions in carrying out assignments that have significant impact on services or programs. Guidelines may be available, but require adaptation or interpretation to determine appropriate courses of action.

**Position Code Title - Accountant-A**

Accountant 12

This is the advanced level. The employee may function as a lead worker or senior worker. At this level, employees are responsible for overseeing the work assignments of other professionals or have regular assignments which have been recognized by Civil Service as having significantly greater complexity than those assigned at the experienced level.

**NOTE:** Employees generally progress through this series to the experienced level based on satisfactory performance and possession of the required experience.

**JOB DUTIES**

**NOTE:** The job duties listed are typical examples of the work performed by positions in this job classification. Not all duties assigned to every position are included, nor is it expected that all positions will be assigned every duty.

Reviews and prepares financial statements and accounting reports for departmental management and federal agencies.

Develops guidelines for the maintenance and reconciliation of financial data; maintains and reconciles the more difficult financial control records for expenditures, allotments, receipts, and encumbrances.

Designs, revises, and implements accounting systems and procedures in accordance with generally accepted accounting principles and theories.

Conducts surveys to prepare recommendations for improvements, controls, new methods, and other changes to improve the efficiency of accounting systems.

Reviews budgets and prepares related budget documents.

Designs cost classification systems; develops guidelines to assign cost classifications to expenditures.

Determines and analyzes direct and indirect costs in order to determine the cost of finished goods.

Conducts cost studies and implements cost allocation plans.

Provides consultation to local governmental units and others regarding accounting systems and generally accepted accounting principles and theories.

Maintains records and prepares reports and correspondence related to the work.

Performs related work as assigned.

### **Additional Job Duties**

#### **Accountant 12 (Lead Worker)**

Oversees the work of professional staff by making and reviewing work assignments, establishing priorities, coordinating activities, and resolving related work problems.

#### **Accountant 12 (Senior Worker)**

Performs on a regular basis professional accountant assignments, which are recognized by Civil Service as more complex than those assigned at the experienced level.

### **JOB QUALIFICATIONS**

#### **Knowledge, Skills, and Abilities**

**NOTE:** Some knowledge in the area listed is required at the entry level, developing knowledge is required at the intermediate level, considerable knowledge is required at the experienced level, and thorough knowledge is required at the advanced level.

Knowledge of generally accepted accounting theories, principles, methods, practices, and terminology.

Knowledge of office practices and procedures and routine office supplies and equipment.

Knowledge of the application of data processing and terminology as it applies to maintaining financial control and accounting records.

Knowledge of techniques commonly used in locating errors in accounting records.

Knowledge of generally accepted auditing principles, procedures, and practices.

Knowledge of cost accounting and cost funding procedures.

Knowledge of governmental accounting and budgeting principles and procedures.

Knowledge of federal grant procedures and reports.

Ability to collect and organize accounting data, interpret its significance, and prepare accurate financial reports.

Ability to present accounting data in a clear and understandable manner to both technical and non-technical users.

Ability to solve difficult and complex accounting and related financial problems.

Ability to analyze and recommend improvements in accounting systems.

Ability to maintain records and prepare reports and correspondence related to the work.

Ability to communicate effectively with others.

Ability to maintain favorable public relations.

### **Additional Knowledge, Skills, and Abilities**

#### **Accountant 12 (Lead Worker)**

Ability to set priorities and assign work to other professionals.

Ability to organize and coordinate the work of others.

### **Working Conditions**

*None*

### **Physical Requirements**

*None*

### **Education**

Possession of a bachelor's degree with at least 24 semester (36 term) credits in accounting.

### **Experience**

#### **Accountant 9**

No specific type or amount is required.

#### **Accountant 10**

One year of professional experience performing or auditing the systematic classification and evaluation of accounting data and the preparation of related financial and managerial reports equivalent to an Accountant 9 or Auditor 9.

#### **Accountant P11**

Two years of professional experience performing or auditing the systematic classification and evaluation of accounting data and the preparation of related financial and managerial reports, including one year equivalent to an Accountant 10, Auditor 10, or Assistant Auditor General 10.

#### **Accountant 12**

Three years of professional experience performing or auditing the systematic classification and evaluation of accounting data and the preparation of related financial and managerial reports, including one year equivalent to an Accountant P11, Auditor P11, or Assistant Auditor General P11.

### **Alternate Education and Experience**

#### **Accountant 9 - 12**

Possession of a Certified Management Accountant certification (CMA) may be substituted for six months of Accountant P11 experience.

OR

Possession of a Certified Public Accountant certification (CPA) may be substituted for one year of Accountant experience.

### **Special Requirements, Licenses, and Certifications**

Some jobs may require that the employee possess a Certified Public Accountant certification (CPA).

**NOTE:** Equivalent combinations of education and experience that provide the required knowledge, skills, and abilities will be evaluated on an individual basis.

**JOB CODE, POSITION TITLES AND CODES, AND COMPENSATION INFORMATION**

**Job Code**

ACCOUNTNT

**Job Code Description**

ACCOUNTANT

**Position Title**

Accountant-E

Accountant-A

**Position Code**

ACCOUNT E

ACCOUNT A

**Pay Schedule**

NERE-174

NERE-180

SA

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