



Accountant

CLASS TITLE	CLASS CODE	SALARY GROUP	SALARY RANGE
ACCOUNTANT I	1012	B15	\$38,976 - \$58,045
ACCOUNTANT II	1014	B16	\$40,918 - \$61,130
ACCOUNTANT III	1016	B18	\$45,521 - \$71,055
ACCOUNTANT IV	1018	B20	\$51,158 - \$81,351
ACCOUNTANT V	1020	B22	\$57,614 - \$93,138
ACCOUNTANT VI	1022	B24	\$65,104 - \$106,634
ACCOUNTANT VII	1024	B26	\$76,530 - \$129,430

GENERAL DESCRIPTION

Performs accounting work involving maintaining, posting, and balancing accounting and financial statements, records, documents, or reports. May specialize in some phase of accounting work such as federal funds accounting, property and equipment control, cost, budgeting, or bond servicing.

EXAMPLES OF WORK PERFORMED

Maintains and balances financial statements, reports, schedules, and exhibits.

Prepares general journal entries and processes payment, cash, purchase, travel, and related vouchers.

Audits accounting documents for accuracy and compliance with departmental policies and procedures and state and federal statutes.

Classifies, codes, posts, and balances financial and accounting documents and records.

Receives cash, prepares deposit slips, and maintains cash control records.

Researches and reconciles discrepancies in accounts, bank statements, or appropriation balances; and reports findings.

Performs related work as assigned.

DESCRIPTION OF LEVELS

Examples of work and descriptions are meant to progress through the levels. For example, an employee at level VII may also perform work listed within the previous levels.

Note: Factors that may distinguish between entry and journey levels include the degree of independence in performing the work and the complexity of the work, and may include the employee's education, years of related work experience, and certifications. Employees at the journey levels may independently perform the full range of work identified within the current or previous levels and may assist others in performing work of greater complexity.

ACCOUNTANT I: Performs entry-level accounting work. Works under close supervision, with minimal latitude for the use of initiative and independent judgment. Employees at this level may have limited experience or no experience and spend the majority of their time performing simple to routine work following standard procedures.

ACCOUNTANT II: Performs routine (journey-level) accounting work. Works under moderate supervision, with limited latitude for the use of initiative and independent judgment. Employees at this level may rely on direction from others to solve problems that are not standard. Employees may also occasionally assist other staff in performing job duties of greater complexity. Employees may also:

- Prepare periodic analyses of fund balances and expenditures; and prepare technical reports on estimates, cost data, and budget items.
- Audit financial documents and ensure compliance with statutes.
- Review agency accounting records, such as expenditure, fund, appropriation, expense and revenue collection records; and ensure that agency assets are accounted for properly.
- Conduct annual inventory of equipment and property.

ACCOUNTANT III: Performs moderately complex (journey-level) accounting work. Works under general supervision, with limited latitude for the use of initiative and independent judgment. Employees may:

- Maintain adequate records of expenditures, funds, appropriations, and expenses, as well as revenue collected and deposited.
- Maintain systems and controls necessary to provide accurate accounts of expenditures and budget balances for agency programs.

ACCOUNTANT IV: Performs complex (journey-level) accounting work. Works under general supervision, with moderate latitude for the use of initiative and independent judgment.

Employees at this level may work more independently than those at the previous levels and may routinely assist other staff in performing job duties of greater complexity. Employees may:

- Monitor ongoing accounting operations and review and audit completed financial records for accuracy and compliance with legal and departmental standards.
- Analyze and recommend improvements, adaptations, or revisions to the accounting system and accompanying procedures.

Note: A senior-level employee (levels V-VII) may serve in a lead or supervisory role. Senior-level employees may perform the full range of work identified in the levels preceding their own and/or may coordinate or oversee that work for others. Factors that may distinguish between senior levels include the scope of responsibility and oversight; the complexity of accounting duties; and the employee's related experience, education, and certifications.

ACCOUNTANT V: Performs highly complex (senior-level) accounting work. Works under limited supervision, with considerable latitude for the use of initiative and independent judgment. This is the first of the senior levels. Employees at this level may:

- Approve and sign expense account and purchase vouchers submitted for payment.
- Analyze cumulative periodic tab runs and status of fund reports on state and federal funds, and conduct the continuous reviews and analyses necessary in controlling the expenditure of funds and in developing stable expenditure patterns.
- Coordinate data compilation for annual financial reports, which may include working with the Office of the Comptroller of Public Accounts' Financial Reporting Section to compile the State of Texas Annual Comprehensive Financial Report (ACFR).
- Develop methods for the control of cash receipts, deposits, and disbursements; the purchase of services, supplies, and equipment; and the documentation of claims for payment.
- Develop, coordinate, or produce complex reports for monitoring and reporting agency financial information.

ACCOUNTANT VI: Performs advanced (senior-level) accounting work. Works under minimal supervision, with considerable latitude for the use of initiative and independent judgment. Employees at this level may fully perform highly complex accounting work and may:

- Plan, organize, coordinate, and direct programs to control the financing of agency operations.
- Review expenditures to ensure that budget limits are not exceeded.
- Oversee the detailed reporting of expenditures and encumbrances made by the various operating units, and direct the maintenance of the operating budget through centralized purchasing and disbursement.
- Administer and/or lead the allocation of state and federal funds to agency programs and develop effective plans for verifying and reconciling federal funds used in financial operations.
- Formulate and revise agency policies regarding the use of operating funds.

ACCOUNTANT VII: Performs highly advanced (senior-level) accounting work. Works under minimal supervision, with extensive latitude for the use of initiative and independent judgment. Employees at this level may be considered technical experts in the field and may:

- Design and implement accounting systems to improve financial operations.
- Lead multiple teams, set strategic financial goals, and ensure compliance with complex regulatory requirements.

GENERAL QUALIFICATION GUIDELINES

EXPERIENCE AND EDUCATION

Experience in accounting and financial operations. Graduation from an accredited four-year college or university with major coursework in accounting, finance, or a related field is generally preferred. Experience and education may be substituted for one another.

KNOWLEDGE, SKILLS, AND ABILITIES

For all levels

- Knowledge of generally accepted accounting principles and procedures affecting the maintenance of accounting records and automated accounting systems.
- Skill in the use of a computer and applicable software.
- Ability to interpret and apply accounting theory; to interpret laws and regulations; to work accurately with numerical detail; to analyze, consolidate, and interpret accounting data; and to communicate effectively.

Additional for Accountant III – VII levels

- Knowledge of fiscal programs; governmental accounting; budget control methods, policies, and procedures; and laws and regulations pertaining to financial operations.

Additional for Accountant IV – VII levels

- Ability to plan procedures and coordinate accounting operations and to provide guidance to others.

Additional for Accountant V – VII levels

- Knowledge of financial administration, budget control, and fiscal accounting; and laws and regulations pertaining to fiscal operations.
- Ability to direct accounting programs, to budget funds, to set up accounting systems, and to supervise the work of others.

Additional for Accountant VI – VII levels

- Ability to plan and organize accounting programs.