

<b>MONTGOMERY COUNTY CLASSIFICATION SPECIFICATION:</b> 7/1/00:lb	<b>CLASS TITLE:</b> ACCOUNTANT 1	<b>CODE:</b> 66111 CHS-MONT
	<b>MAJOR AGENCIES:</b> COUNTY JOB AND FAMILY SERVICES	<b>PAGE</b> <u>1</u> <b>OF</b> <u>2</u>

**CLASS CONCEPT:** Under direct supervision from accountant supervisor or accounting manager, maintains accounting systems, solves accounting problems & participates in development of accounting systems & procedures, analyzes expenditures, records & reports to determine financial conditions of agency & makes budget & cost projections, participates in maintenance of fiscal records; may post to ledgers & perform other routine accounting functions;

RANK	JOB DUTIES	MAJOR WORKER CHARACTERISTICS
1	Establishes & maintains accounting systems, solves accounting problems & participates in design & development of accounting systems, procedures & policies.	<u>Knowledge of</u> (1) accounting (e.g., budgeting, financial accounting, cost accounting, auditing principals & procedures, bookkeeping); <u>Ability to</u> (2) defining problems, collect data, establish facts & draw valid conclusions, (3) calculate fractions, decimals & percentages, (4) maintain accurate records, (5) use proper research methods in gathering data, (6) gather, collate & classify information about data, people or things.
2	Analyzes records, reports & statements to determine financial condition of agency; makes budget & cost projections on basis of analysis; assists in budget preparation & control.	<u>Knowledge of</u> 1; <u>Ability to</u> 2, 3, 4, 5.
3	Participates in maintaining fiscal records, posting to ledgers & journals, processing vouchers, invoices & carrying out other accounting functions.	<u>Knowledge of</u> 1, (7) supervision*; <u>Ability to</u> 2, 4, 5, 6, (8) prepare meaningful, concise & accurate reports.
	(Performs Related Duties As Required)	(*Developed After Employment)

<b>UNUSUAL WORKING CONDITIONS:</b>	<b>MINIMUM CLASS REQUIREMENTS:</b> (Including License, If Any) Ability to calculate fractions, percentages & decimals & to read & write common vocabulary plus: 6 courses in accounting (e.g., management accounting, financial accounting, cost accounting, auditing principals & procedures) (or 18 mos. exp.); or equivalent. (Other Evidences May Be Substituted)	<b>TRAINING &amp; DEVELOPMENT:</b>
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**CLASS CONCEPT:**

RANK	JOB DUTIES	WORKER CHARACTERISTICS
4	Prepares complex financial reports & statements.	<u>Knowledge of 1</u> ; <u>Ability to 2, 4, 5, 6, 8.</u>
5	Carries out variety of related fiscal responsibilities (e.g., coordinates inventory control; coordinates purchasing activities; assists in development & preparation of contacts).	<u>Knowledge of 1, (9) inventory control</u> ; <u>Ability to 2, 3, 6, 8.</u>
6	Performs &/or participates in internal auditing of financial records to assure accuracy.	<u>Knowledge of 1</u> ; <u>Ability to 2, 3, 5, 6, 8.</u>
	(Performs Related Duties As Required)	(*Developed After Employment)

<b>UNUSUAL WORKING CONDITIONS:</b>	<b>MINIMUM CLASS REQUIREMENTS:</b> (Including License, If Any)  (Other Evidences May Be Substituted)	<b>TRAINING &amp; DEVELOPMENT:</b>
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