

MONTGOMERY COUNTY CLASSIFICATION SPECIFICATION: 12/07/98	CLASS TITLE: ACCOUNTANT II	CODE: 66112
	MAJOR AGENCIES: BCC (COMMUNITY & ECONOMIC DEVELOPMENT, DISTRICT COURTS-ONLY)	PAGE <u>1</u> OF <u>3</u>

CLASS CONCEPT:

Specialized professional level in the accounting occupation under general supervision requiring considerable knowledge of accounting fundamentals, principles and practices and existing systems of the assigned department, works independently as a professional accountant in order to perform specialized professional accounting work involving non-routine auditing and full maintenance of accounting systems for assigned function, as outlined in rank 1 job duties. Performs the material and substantial duties of the classification more than 50% of the time.

RANK	JOB DUTIES	MAJOR WORKER CHARACTERISTICS
1	<p>In Community & Economic Development, Memorial Hall/Cultural Facilities, independently conducts non-routine audits to assure Montgomery County Hotel/Motel tax compliance and independently establishes and maintains related accounting systems,</p> <p>or</p> <p>in Community & Economic Development, Community Development, performs full fiscal monitoring and maintenance of grants and of sub-recipients and independently establishes and maintains related accounting systems,</p> <p>or</p> <p>in District Courts, performs full fiscal monitoring and maintenance of courts and independently establishes and maintains related accounting systems.</p> <p>(Performs Related Duties As Required)</p>	<p><u>Knowledge of</u> (generally acceptable accounting principles) 1 (budgeting), 2 (bookkeeping), 4 (accounting), 5 management, 8 (employee training and development), 13 (office practices and procedures, budgeting, financial accounting, cost accounting, auditing, practices & procedures)*, 14 (government structure and process); <u>Skill in</u> 29 (equipment operation--personal computer, calculator); <u>Ability to</u> (work independently), 30k (understand practical field of study (e.g., accounting), 30l (define problems, collect data, establish facts & draw valid conclusions), 31e (use algebra), 31d (calculate fractions, decimals & percentages), 32o (prepare meaningful, concise & accurate reports), 32q (use proper research methods in gathering data), 34e (establish friendly atmosphere as supervisor of work unit), 34f (handle sensitive inquiries from & contacts with officials & general public), (ability to develop audit guidelines for and conduct audits).</p> <p>(*Developed After Employment)</p>

UNUSUAL WORKING CONDITIONS: May be required to travel out of state.	MINIMUM CLASS REQUIREMENTS: (Including License, If Any) Completion of graduate major program course work in accounting. - OR completion of undergraduate major program course work in accounting and 2 yrs. related experience in a specialized accounting area (e.g., cost). (Other Evidences May Be Substituted)	TRAINING & DEVELOPMENT:
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2	Examines a variety of accounting documents to verify accuracy of computations and to ascertain that all transactions are properly supported and in accordance with pertinent policies and procedures and regulations and are classified and recorded according to generally acceptable accounting principles (e.g., makes adjustments to journals, final reports, and input data, monitors receipts and disbursements, controls and directs general ledger and designates expenditures among a number of funds).	
3	Coordinates, monitors and performs variety of fiscal management and control activities for assigned function, agency or institution (e.g., prepares and monitors agreements and contracts with consultants, monitors accounts payable and receivable, inventory, account allocation planning and payroll budget activities, establishes and implements accounting or auditing procedures), and/or assists higher-level fiscal specialist, business administrator or fiscal officer in budgetary process (e.g., accumulates, monitors and reviews financial positions, personnel services expenditures, overtime utilization and appropriation revenues, prepares evaluation of each and discusses budget concerns/problems with (Performs Related Duties As Required)	(*Developed After Employment)

UNUSUAL WORKING CONDITIONS:	MINIMUM CLASS REQUIREMENTS: (Including License, If Any) - OR alternative, equivalent evidence of the Minimum Class Requirements. (Other Evidences May Be Substituted)	TRAINING & DEVELOPMENT:
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4	<p>appropriate managerial staff), supervises lower-level accountants and/or accounting clerical staff as assigned.</p> <p>Prepares, analyzes, maintains and/or oversees preparation and maintenance variety of fiscal and/or budgetary reports, records, studies and/or correspondence (e.g., fiscal accounting reports, payroll projections, budget outlay projections, quarterly and annual financial reports, analysis of division expense for budgetary needs progress reports, funding information).</p> <p>(Performs Related Duties As Required)</p>	<p>(*Developed After Employment)</p>

UNUSUAL WORKING CONDITIONS:	MINIMUM CLASS REQUIREMENTS: (Including License, If Any) (Other Evidences May Be Substituted)	TRAINING & DEVELOPMENT:
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