

MONTGOMERY COUNTY CLASSIFICATION SPECIFICATION: 07/30/98	CLASS TITLE: ACCOUNTANT III	CODE: 66113
	MAJOR AGENCIES: BCC (SANITARY ENGINEERING DEPARTMENT & PUBLIC WORKS DEPARTMENT-ONLY)	PAGE <u>1</u> OF <u>2</u>

CLASS CONCEPT:

Seasoned professional level in accounting occupation under general direction of Financial Services Manager requiring thorough knowledge of generally accepted accounting principles (GAAP) and procedures and the county's and departments' systems in order to direct accounting assignments for two major departments (Sanitary Engineering and Public Works) involving three or more funds, develops and coordinates integrated fiscal and managerial cost accounting systems, supervises lower-level accountants and/or accounting clerical staff as outlined in rank 1 job duties 50% of the time and also must perform rank 2 and 3 job duties.

RANK	JOB DUTIES	MAJOR WORKER CHARACTERISTICS
1	<p>Plans and directs accounting and auditing activities for two major departments (e.g., preparation of accounting transactions, and data processing material, maintenance of ledgers, processing claims), serves as the "technical lead" level and supervises lower level accountants &/or accounting clerks, establishes and maintains policies and procedures to comply with state and federal requirements, develops & coordinates integrated fiscal & managerial cost accounting systems, interprets & recommends methods of interpreting cost factors & develops guidelines for determining scope of projects for multiple fund accounts (at least 3) for two major departments, makes appropriate designs according to GAAP and recommendations concerning problems and interpretations of GAAP standards.</p> <p>(Performs Related Duties As Required)</p>	<p><u>Knowledge of</u> 1) government accounting (e.g., budgeting, financial accounting, generally accepted accounting principles, county budget and organization, cost accounting, auditing principles & procedures); <u>Ability to</u> 2) use proper research methods in gathering data, work independently, 3) interpret extensive variety of technical material in books, journals & manuals, 4) prepare meaningful, precise & accurate reports, 5) set up guidelines & procedures for accounting systems, 6) calculate fractions, decimals & percentages, 7) define problems, collect data, establish facts & draw valid conclusions, 8) public relations, 9) cooperate with co-workers on group projects, 10) write technical materials, 11) use statistical analysis, 12) establish friendly atmosphere as supervisor of work unit.</p> <p>(*Developed After Employment)</p>

UNUSUAL WORKING CONDITIONS:	MINIMUM CLASS REQUIREMENTS: (Including License, If Any) Completion of graduate program course work in accounting and 1 yr. experience as an Accountant. - OR completion of undergraduate major program course work in accounting and 4 yrs. progressive and related experience as an Accountant. - OR alternative, equivalent evidence of the Minimum Class Requirements. (Other Evidences May Be Substituted)	TRAINING & DEVELOPMENT:
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RANK	JOB DUTIES	MAJOR WORKER CHARACTERISTICS
2	Performs internal audits (i.e., examines process, documentation & rationale behind recorded figures to ensure that standard accounting procedures are followed within agency), reviews daily accounting input transactions, analyzes & verifies balances & accuracy of reports & develops uniform procedures & methods, manipulates on-line data from central accounting system, gathers data program system for management decision-makers and applies county internal accounting and administrative control guidelines, develops procedures to meet specialized needs, prepares specialized accounting reports relating to fiscal analysis based on projected & historical cost.	
3	Advises & consults with fiscal officers & other administrative personnel on fiscal problems, technical accounting procedures &/or interpretation & application of policies & relevant statutory requirements, makes day-to-day decisions regarding the accounting treatment of financial transactions and recommends solutions to complex problems, prepares reports, monitors &/or participates in preparation of budget, financial statements &/or reimbursement schedules. (Performs Related Duties As Required)	(*Developed After Employment)

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