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## Accountant 05

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### GS-0510-05

NOTE: THE SENTENCE IN PART I DESCRIBING THE PURPOSE OF THE POSITION AND PARTS II AND III IN THEIR ENTIRETY ARE PERMANENT PARTS OF THE LIBRARY AND MAY NOT BE CHANGED OR EDITED IN ANY WAY.

#### I. INTRODUCTION

This position is located in

The incumbent of this position serves as a trainee accountant, utilizing a professional knowledge of accounting principles and procedures in carrying out developmental assignments.

#### II. MAJOR DUTIES AND RESPONSIBILITIES

Performs a variety of routine technical accounting assignments that are structured to provide the incumbent with experience in the application of accounting principles, procedures, and techniques. Duties typically performed include the following: examining accounting documents for proper accounting classification and authorization; performing reconciliations; analyzing a variety of accounts; entering and processing data into various accounts and the general ledger; recognizing and adjusting differences between the general ledger and subsidiary accounts; preparing monthly trial balances and financial reports; reviewing procedures related to the automated accounting systems; reviewing, for completeness, financial data submitted by business firms.

#### III. FACTOR LEVELS

Factor 1 - Knowledge Required by the Position FL 1-5, 750 points

Professional knowledge of the concepts and principles of accounting needed to perform developmental assignments.

Basic knowledge of Federal accounting regulations and practices to develop familiarity with the accounting systems, and operations of a Federal program.

Basic knowledge of automated accounting systems to find, review, or change accounting data in automated files.

Factor 2 - Supervisory Controls FL 2-1, 25 points

The incumbent is under the direct and continuing supervision of a higher-level employee who provides specific directions that cover all aspects of the assignment. The incumbent carries out recurring assignments independently. All assignments are reviewed in progress and when complete for accuracy and compliance with instructions.

Factor 3 - Guidelines FL 3-1, 25 points

Guidelines consist of established precedents, standards, laws, regulations, and organization policy. The incumbent receives specific guidance from a higher-level accountant, who is readily available to answer questions. All deviations are referred to a higher-level accountant.

Factor 4 - Complexity FL 4-2, 75 points

Assignments consist of specific tasks designed to give the accountant experience in the practical application of theory and basic principles of accounting. Decisions regarding what needs to be done follow well accepted accounting practices and established procedures within the organization. Actions to be taken or responses to be made are based on factual differences such as the type of information needed on balance sheets.

Factor 5 - Scope and Effect FL 5-1, 25 points

The purpose of the work is to train the accountant in the application of accounting theory and concepts and to familiarize the accountant with the particular programs, procedures, and functions of the organizations serviced. The work facilitates the work of other accountants within the immediate organizational unit.

Factor 6/7 - Personal Contacts/ Purpose of Contacts FL 1a, 30 points

Contacts are made with other accountants and support personnel in the immediate office or related units within the organization. Contacts are made in order to acquire or exchange information or facts needed to complete an assignment.

Factor 8 - Physical Demands FL 8-1, 5 points

The work is primarily sedentary.

Factor 9 - Work Environment FL 9-1, 5 points

Work is performed in a typical office setting.

TOTAL POINTS - 940

This position is non-exempt from coverage under the Fair Labor Standards Act.

#### **IV. UNIQUE POSITION REQUIREMENTS**

(Last Updated: July 17, 2001)

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