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Accountant 13

GS-0510-13

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 senior accountant, utilizing a professional knowledge of accounting principles and procedures in carrying out complex assignments.

II. MAJOR DUTIES AND RESPONSIBILITIES

Duties typically performed include the following: designing, implementing, and developing automated accounting systems; providing expert advice in specialized areas of accounting, resolving problems, and developing policies; determining accounting system adequacy; reviewing legislation and regulations; developing regulations and guidelines for program users. Develops and monitors accounting internal control program(s): identifying problem areas, and developing solutions to improve operating program effectiveness. Maintains complex operating accounting systems, which includes developing systems improvements, providing solutions to program management problems. Provides advice to financial and program managers and other accountants on unusual and difficult accounting systems and/or operations problems. Develops procedural manuals, methods, and directives. Conducts studies for special projects. Conducts financial analyses, audits, and/or investigations of major foreign and/or domestic businesses; reviews, analyzes, and validates industry financial data; develops segments of surveys and systems for gathering and analyzing data; resolves accounting discrepancies in reported data.

III. FACTOR LEVELS

Factor 1 - Knowledge Required by the Position FL 1-8, 1550 points

Expert knowledge of financial management, fiscal, and accounting theories, concepts, principles, and procedures, and generally accepted accounting principles and standards in the United States and foreign countries.

Ability to review, analyze, and evaluate automated and/or manual accounting and financial management systems.

Ability to interpret complex financial and accounting data and provide appropriate analysis for management's use in decision making.

Extensive knowledge of state-of-the-art automated accounting and financial management systems.

Ability to develop guidance, memoranda, procedures, and instructions which cover the full spectrum of accounting and financial management issues.

Factor 2 - Supervisory Controls FL 2-4, 450 points

The supervisor makes assignments by outlining the overall objectives and the available resources. The accountant and supervisor discuss time frames, scope of the assignment, and possible approaches. The

accountant plans and carries out the assignment, resolving most conflicts that arise. Completed work is reviewed for soundness of overall approach, and effectiveness in meeting requirements or expected results.

Factor 3 - Guidelines FL 3-4, 450 points

Guidelines consist of Departmental regulations, administrative manuals, OMB Circulars and bulletins, Treasury regulations and GAO principles and standards. These guidelines provide parameters within which to operate, however, detailed instructions are unavailable or of limited use. The incumbent must be able to exercise judgment and ingenuity in adapting these guidelines to specific situations or in developing and implementing new methods and procedures.

Factor 4 - Complexity FL 4-5, 325 points

Assignments at this level are varied and complex and require expert analysis to determine the means of resolution and the application of a variety of non-related principles and guidelines to a broad range of problems or accounting operations. The work is complicated by the diversity of systems, the need to interpret policies for sensitive programs, and the number and variability of programs served by the accounting system.

Factor 5 - Scope and Effect FL 5-5, 325 points

The purpose of the work is to solve significant problems in the development of accounting systems or in the financial management of organization programs. At this level, the accountant recommends the establishment of policies and procedures affecting the accounting system, points out unfavorable trends, and explains the meaning of data contained in reports. The incumbent assists management in applying data and recommends alternatives to resolve difficult problems. The work affects the efficiency and effectiveness of Departmental financial reporting, the fiscal management of program operations, and the economic policies and programs of the organization.

Factor 6/7 - Personal Contacts/Purpose of Contacts FL 3c, 180 points

Contacts are with officials within and outside the immediate office, representatives of other Federal agencies, and outside organizations such as contractors, financial officers, or accountants of business firms. Contacts are made to influence others to the accountant's point of view regarding technical methods, concepts, or procedures or to secure cooperation when others hold strongly opposed points of view.

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 an office setting.

TOTAL POINTS - 3290

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

IV. UNIQUE POSITION REQUIREMENTS

(Last Updated: July 17, 2001)