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ACCOUNTANT SERIES

SR-16; SR-18; SR-20; SR-22; SR-24; SR-26
BU:13

Series Definition:

This is a multi-series definition applicable to all classes of positions the primary duties of which are to advise on, administer, supervise, or perform professional accounting work relating to the fiscal transactions of governmental agencies. Professional accounting work typically involves the design, development, installation, operation, and examination of accounting systems; the prescription of accounting requirements; the examination, analysis, and interpretation of accounting data or reports; and/or advice and assistance to operating management on accounting. The work requires to a significant degree the application of basic principles, concepts, methods, and techniques of general accounting or any of its specialized branches typically, although not exclusively, from the standpoint of assets acquired, liabilities incurred, income, expense and costs.

A heavy responsibility in many government accounting positions and in all modern government accounting programs is to participate in management decisions through reporting and interpreting for management use the financial information produced by the accounting system. Financial data is thus used to point up deviations from management plans; to identify financial trends which may have adverse effects; to make projections on current and long-term bases; to analyze costs of programs, organizations, activities, and units of production; and generally to provide management with financial information which will assist in decision-making in areas ranging from discontinuance, shifts, or changes in current operations or organization to long-term program realignments or changes in basic policy. A related function is that of promoting management use of financial measurements by demonstrating the value of financial data in planning and forecasting agency operations and in evaluating current and past performance and in assuring full utilization of the concept of accounting responsibility by directly relating the reporting of expenditures to the individual managers within the agency who are responsible for their control, and for creating cost consciousness in the various management echelons.

Accounting work in government organizations also involves improving accounting and (as appropriate) related budgeting practices. This may include, for example,

sponsoring the use of accrual accounting and cost budgeting for management purposes and demonstrating the possible advantages of such systems to administrators, program managers, and budget people for both internal operating and fund request purposes; achieving consistent classifications for programming, budgeting, accounting, and financial reporting; developing work measurement systems related to financial data; and interrelating all of these factors and systems together so as to produce an integrated and effective financial control.

Distinguishing Professional Accounting:

Professional accounting of necessity deals with a vast mass of detailed data. However, preoccupation with details and with the mass of data itself is contrary to professionalism since the primary role of an accountant is to derive meaning from the mass of data and to foster effective management utilization of accounting concepts.

Positions at the first two levels in this series may be assigned tasks which are not in themselves distinguishable from non-professional accounting positions (clerical or technical) since the beginning professional accountant is learning to apply to actual day-to-day work situations the principles, theories and concepts learned in training. He is required to learn the nature and structure of the accounting system in which he is located and the details of its operation, and undertakes to master the basic and fundamental tools used in accounting work.

The beginning professional position is thus distinguished from a non-professional position because its developmental nature requires a professional background of education or the equivalent in experiences. It is also characterized by the following elements in the work situation: (1) the individual work assignments are selected, presented, and used to expand the employee's professional stature; (2) a planned, organized, purposeful training program is followed which is designed to prepare the incumbent to perform the work of a clearly professional position at a higher grade; (3) there is a clearly stated time limit during which training must be completed and the employee promoted; (4) training is provided and the work is supervised by a professional accountant; (5) the incumbent is coached frequently for the purpose of developing his understanding of professional principles, theories, and concepts, and their applicability to the specific tasks he is assigned and to the system in which he works. When these characteristics are present, any nonprofessional work performed by incumbents of these positions is clearly seen to be but a temporary phase in the early stages of an employee's progress to a fully professional level of performance.

Determination of Levels:

For the purpose of assessing positions in this series in terms of their professional attributes and the broad sweep of their management responsibilities, this standard relies heavily for grade level determination on broad categorizations of levels of

professional characteristics, of the nature and scope of the operating programs served, of the kind, breadth and depth of advisory service provided to management, and of the breadth of the accounting system itself. By so doing, this standard minimizes direct reference to most of the technicalities of accounting work, systems, reports, and records which constitute the day-to-day problems of most accountants which should be of secondary consideration for job evaluation purposes.

Use of Specialty Titles:

Grade levels for all professional accounting positions will be established by reference to this classification standard, with the required specialization (level III and above) indicated by the use of the appropriate descriptive title; e.g., by reference to the criteria of the specification, the work of a systems accountant warranting allocation to the V level will become Accountant (Systems) V.

The following specialty titles are established:

Accountant (Operations) - Includes those professional accounting positions concerned with the performance of professional "operating" accounting activities; i.e., the maintenance of accounting records, other than cost accounts alone; the preparation, analysis or interpretation of statements of financial condition and other accounting reports; the modification of prescribed systems to meet local needs; the extension or improvement of accounting services; the use of accounting media to solve management problems through advice or collaboration in the definition of agency work programs; or any combination of the above.

Accountant (Systems) - Includes professional accounting positions mainly concerned with accounting systems work relating to the design, adaptation, installation, evaluation, and/or revision of accounting systems or parts thereof, including accounts, reports, records, devices for control and related procedures.

Accountant (Fund Control) - Includes professional accounting positions concerned with the maintenance and balancing of general control ledgers for all funds of the State including the methods of posting and the preparation of all State financial statements.

ACCOUNTANT I

2.311

Duties Summary:

Receives training and assists in a trainee capacity in activities pertaining to professional accounting work; and performs other duties as required.

Distinguishing Characteristics:

This class involves assignments designed to provide experience in the practical application of accounting principles, procedures, and techniques, and familiarity with the nature and structure of the particular accounting system. Assignments are part of a planned, organized training program and are characterized by detailed instructions and close review.

Examples of Duties:

Attends orientation and training sessions; learns the procedures, work processes, regulations, and other aspects of the fiscal program of the assigned department; performs routine tasks for purpose of gaining knowledge and developing skill in the application of professional work processes and techniques such as: preparing worksheets, financial reports, exhibits, and statements in accordance with instructions, compiling and tabulating fiscal information, and maintaining ledgers and other fiscal records.

Knowledge and Abilities Required:

Knowledge of: Principles and practices of accounting; report writing.

Ability to: Learn to apply various accounting methods, techniques, and procedures; learn and apply pertinent laws, rules and regulations applicable to the assigned department; deal effectively with people; operate adding and calculating machines.

ACCOUNTANT II

2.313

Duties Summary:

As an advanced trainee, performs a variety of assignments ranging from the simple to moderately difficult which do not require the services of a fully trained accountant; and performs other related duties as required.

Distinguishing Characteristics:

This class is the advanced trainee level through which the trainee advances as part of his/her progression to full performance as an independent worker. An incumbent of this class is required to apply a knowledge of accounting principles, procedures, and practices in carrying out his assignments. The advanced trainee performs a variety of assignments which involve simple to moderately difficult work and may include tasks such as the computation of accruals, the capitalization of expenditures, the

classification of costs, the establishment of reserves, and the preparation of statements of financial conditions and operations. The degree of instruction and review received varies with the newness and complexity of the assignments and the progress made by the trainee.

Examples of Duties:

Participates in the compilation, evaluation and reporting of fiscal data; furnishes budgetary data to higher-level accountants for budget analysis; prepares financial statements and reports for review by supervisor and operating personnel; maintains records necessary for the determination and reporting of federal expenditures and fund balances for reimbursement under federal-aid plans; summarizes and recaps monthly time and cost reports; takes trial balances, makes adjusting and closing entries, verifies and analyzes financial data and prepares financial statements and reports; may oversee the work of lower-level personnel.

Knowledge and Abilities Required:

In addition to the knowledge and abilities required at Level I, must have a knowledge of the preparation and analysis of financial statements and financial report writing.

ACCOUNTANT III

2.316

Duties Summary:

Independently performs professional accounting work; analyzes fiscal data; maintains and/or develops segments of accounting systems; and performs other duties as required.

Distinguishing Characteristics:

A primary characteristic of the Accountant (Operations) II is the responsibility for insuring that the day-to-day operations of the system or assigned segment are carried out in accordance with accounting principles and the policies and objectives of the accounting system. In this capacity the Accountant (Operations) II may direct the work of subordinate non-professional staff and serve as the point of reference for that staff in the handling of their non-routine problems by providing solutions which can be derived from the direct application of well-established principles and practices or by referring more complex problems to his supervisor for solution. A position at this level typically works under the general technical supervision of a higher-level accountant who resolves difficult accounting problems and is responsible for the overall effectiveness of the accounting program including providing advice and assistance to management

officials.

The Accountant (Systems) III performs accounting systems work of limited scope and difficulty. Assignments involve accounting problems of a routine nature, which can be resolved by the application of well-known, well-established principles, techniques, and theories of accounting. Assignments usually consist of devising or revising segments of accounting systems when the major characteristics and framework of the segments have been determined or established by others.

The Accountant (Fund Control) III performs fund control accounting work of average scope and difficulty. Assignments usually consist of reviewing or revising transactional data for correctness in accordance with the Statewide Uniform Chart of Accounts, participating in special studies and the review of procedures and practices, and assisting in the preparation of quarterly financial reports. A position at this level works under the general technical supervision of a higher-level accountant who resolves the difficult accounting problems.

Examples of Duties:

The Accountant (Operations) III sets up and maintains expenditure, object, cost and control ledgers, registers, journals and other records required in the control of fiscal operations; participates in making studies and estimates of the department's revenue and operating costs and assists in working out allocation of funds to various programs and activities; develops and refines cost accounting procedures, inventory and property records; compiles data for budget estimates, may prepare budget and maintains budget control; may supervise lower-level personnel concerned with fiscal control; supervises and participates in the collection, compilation, classification and evaluation of fiscal data; takes trial balances, makes adjusting and closing entries, verifies and analyzes financial data and prepares financial statements and reports.

The Accountant (Systems) III discusses with operating or accounting employees or supervisors the work processes and procedures and other system features that need to be reflected in the accounting system; assists in developing the State's accounting system to handle varied financial transactions and diversified sources of funds, geared to electronic equipment, by developing or revising assigned segments; interviews fiscal staff members, conducts detailed fact-finding and studies; and prepares reports and recommendations.

The Accountant (Fund Control) III reviews transactional data for correct coding in accordance with the Statewide Uniform Chart of Accounts; checks IBM runoffs for proper coding, source of fund, etc.; participates in making special studies relating to statewide appropriations and revenues and assists in reviewing and analyzing data for the improvement of existing procedures and practices; assists in preparing quarterly financial reports on the status of all appropriations, allotments, and encumbrances for

all departments and for all funds of the State.

Knowledge and Abilities Required:

In addition to the knowledge and abilities required at the next lower level, accountants at this level must have a good working knowledge of the common, well-established theories, principles, practices and techniques of accounting; and the ability to prepare complete and accurate accounting reports and statements, analyze data, detect errors and correct inconsistencies in accounting records; and maintain effective working relationships with others.

ACCOUNTANT IV

2.318

Duties Summary:

Performs difficult professional accounting work; analyzes fiscal data; maintains and/or develops the system for an accounting function; provides advisory services; and performs other duties as required.

Distinguishing Characteristics:

This level is characterized by the performance of work which involves responsibility for an accounting function which presents a wide variety of accounting problems which can normally be resolved by the application of well-established accounting principles, theories, concepts and practices.

The Accountant (Operations) IV is characterized by full responsibility for accounting functions involving significant complexities arising from factors such as semi-commercial activities, or a substantial variety of sources of funds, or other equivalent problems. The assigned accounting area is of sufficient scope to require an incumbent to supervise several sub-professional personnel and, possibly, a lower-level professional accountant. The work is performed under the general supervision of a fiscal officer or, in small programs, a program management official. In either case, a position at this level is responsible for direct or indirect management advisory services in the assigned areas. Such services usually consists of preparing and interpreting a variety of standard reports, as well as occasional special reports, preparing projections based on proposed program changes or additions, etc. Assignments typically involve full responsibility for the total accounting program in a small agency where accounting activities reflect the operation of a single program or a few programs which do not require significantly different accounting treatment; or, full responsibility for a major component of an extensive, complex accounting program, which may be handled either as a section of a centralized program, or as the full program of a large, subsidiary

organizational segment.

The Accountant (Systems) IV typically performs, under general supervision, a variety of systems assignments which require the application of more or less standardized accounting principles, theories, concepts and practices to fairly broad assignments involving a variety of difficult problems. Typically, the supervisor discusses each assignment indicating the known problems, the objectives of the assignment and suggesting broad possible approaches. However, a position at this level is expected to develop the detailed plans, conduct the project, and develop recommendations for new or revised accounting systems independently, although technical supervision is available when necessary.

The Accountant (Fund Control) IV performs, under general supervision, accounting activities related to the maintenance and control of master accounting records and the preparation of financial reports on all funds of the State. A position at this level reviews transactional data submitted by the various departments for propriety and for correctness and initiates fiscal transactional data to be recorded in the general ledger accounts.

Examples of Duties:

The Accountant (Operations) IV supervises and participates in the collection, compilation, classification and evaluation of fiscal data; takes trial balances, makes adjusting and closing entries, verifies and analyzes financial data and prepares financial statements and reports; supervises lower-level personnel concerned with fiscal control; recommends changes of forms, procedures and policies governing the accounting functions and implements changes as directed; makes adjustment journal vouchers, verifying for correct application of accounting principles and for mathematical accuracy; prepares reports necessary for the determination and reporting of federal expenditures and fund balances on federal grant-in-aid programs; confers with representatives of the Budget and Comptroller's offices on financial matters; assists management officials by interpreting accounting data, trends, statements, etc., and explaining the program implications of accounting data.

The Accountant (Systems) IV studies the accounts, or reports, or procedural instructions within the area of assignment; holds discussions with operating employees, supervisors and program officials to learn the details of work processes and procedures that need to be reflected in the accounting system; and devises the system, or segment, prepares the necessary forms, manuals, procedures, etc.

The Accountant (Fund Control) IV initiates fiscal transactional data to be recorded in the general ledger accounts and in the subsidiary ledgers for unallotted appropriations, unencumbered allotments, revenue receipts, etc.; reviews and audits transactional data submitted by the various governmental departments and agencies for propriety and for

correctness and accuracy as outlined in the Statewide Uniform Chart of Accounts; assists in preparing quarterly financial reports on the status of all appropriations, allotments, and encumbrances for all departments and for all funds of the State.

Knowledge and Abilities Required:

In addition to the knowledge and abilities required at the next lower level, accountants at this level must have a good knowledge of the theories, principles, practices and techniques of accounting; and the ability to devise and modify accounting methods, techniques and procedures, and to gather and analyze facts and draw sound conclusions therefrom.

In addition:

The Accountant (Operations) IV must know public fiscal administration, including budgeting and financial reporting, and State appropriation and budget account procedures, and have the ability to supervise clerical and accounting subordinates.

The Accountant (Systems) IV must have a knowledge of report writing and a basic working knowledge of the construction of accounting systems and the ability to apply a knowledge of operating functions, procedures and applicable legislation to assigned problems, and to speak and write effectively.

The Accountant (Fund Control) IV must know governmental organization and have a thorough knowledge of State appropriations and budget account procedures, and have the ability to supervise clerical and accounting subordinates.

ACCOUNTANT V

2.320

Duties Summary:

Performs difficult and responsible accounting work involving supervision of a major accounting program, design and revision of a major aspect of the State accounting system, or supervision and participation in the preparation of control records and financial statements for all State funds; and performs other duties as required.

Distinguishing Characteristics:

A position in this class performs the most complex accounting work requiring the application of accounting principles, theories, concepts and practices in new or novel ways, the solution of problems for which no clear precedents exist, or the development or extension of theories or practices for application to new problems, operations or

situations.

The Accountant (Operations) V is characterized by broad supervisory and program responsibilities involving professional and sub-professional subordinates and the total accounting program of a major, complex fiscal program or both the accounting and budgeting activities for a large fiscal program. When the Accountant (Operations) V is responsible for only the accounting program, the scope and complexity of that program involve a combination of factors including diversified sources of funds, special accounting problems arising from federal-aid requirements, decentralized operations and/ or the need to reflect the operations of multiple, complex and dynamic operating programs, several of which require significantly different accounting treatment. When the Accountant (Operations) supervises both accounting and budgeting activities, the work involves supervision of a large, but less extensive and/or complex, accounting program and the formulation and preparation of the annual operating budget. Both types of Accountant (Operations) V at this level provide assistance to management by preparing and interpreting a variety of recurring and special reports, including projections based on program changes or additions, and by explaining the program implications of accounting data and receive general supervision.

The Accountant (Systems) V performs the design or revision of a major aspect of the accounting system for the State of Hawaii. Involved are new or broad revisions to account structures, reporting requirements, procedural instructions and similar systems features.

The Accountant (Fund Control) V maintains and balances the control general ledgers for all funds of the State. Involved are the determination of the methods of posting, the balancing of all general ledgers, and the preparation of all State financial statements.

Examples of Duties:

The Accountant (Operations) V directs the work of a large professional and sub-professional staff; discusses objectives with his supervisor, interprets directives and/or new policies pertinent to the assigned area; recommends changes of forms, procedures and policies governing the accounting function and implements changes as directed; participates in making studies and estimates of department's revenue and operating costs and may assist in working out the allocation of funds to various programs or activities; may prepare the department's annual operating budget and expenditure plans.

The Accountant (Fund Control) V maintains and balances the control general ledgers for all funds of the State; reconciles control general ledger balances with those of subsidiary ledgers; reconciles monthly cash balances between the general ledgers and the records of the Finance Division, Department of Budget and Finance; reconciles deposits with tax collections; drafts annual opening and closing entries for each general

ledger; prepares all State financial statements including those contained in the Comptroller's Annual Report.

The Accountant (Systems) V analyzes legal and procedural requirements pertaining to State fiscal matters, and reports findings and recommendations for appropriate accounting principles and practices acceptable to the State's accounting system; reviews and analyzes departmental fiscal and reporting needs for all management levels, serves as technical resource and participates in training operating personnel on new methods or other changes; prepares drafts for the central accounting manual describing details of the system; drafts and recommends the State's fiscal reporting and other accounting forms; may supervise clerical or other lower-level assistants.

Knowledge and Abilities Required:

In addition to the knowledge and abilities required at the next lower level, accountants at this level require a thorough knowledge of the theories, principles, practices and techniques of accounting and the ability to apply this knowledge to complex accounting problems; the ability to develop solutions to complex and unprecedented situations; and the ability to develop and maintain effective working relationships with others.

In addition:

The Accountant (Operations) V and the Accountant (Fund Control) V must have a thorough knowledge of State appropriation and budget account procedures; and a knowledge of office practices and procedures and the principles and practices of supervision. The Accountant (Operations) V must also have a thorough knowledge of public fiscal administration, including budgeting and financial reporting; and the Accountant (Fund Control) V must also know governmental organization and functions and have the ability to prepare comprehensive reports and analyses of the financial activities of the State.

The Accountant (Systems) V must have a good working knowledge of the construction of accounting systems and methods of installing them, and may need to have the ability to learn the principles and practices of supervision.

ACCOUNTANT VI

2.322

Duties Summary:

Develops and supervises accounting and budgeting activities for the fiscal program in a large department; and performs other duties as required.

Distinguishing Characteristics:

The Accountant (Operations) VI develops and directs budget formulation, budget execution and all accounting activities for one of the largest State agencies having complex fiscal and accounting problems involving centralized accounting for widely dispersed programs and services, diverse sources of financing, trust, fiduciary, and federal funds, and the need to reflect the operations of multiple, complex and dynamic operating programs, several of which require significantly different accounting, budgeting and other fiscal treatment.

Examples of Duties:

Directs, coordinates, supervises and participates in the formulation and preparation of the annual operating budget and related budget documents for a major operating department; assists departmental program administrators and their staffs in developing budget estimates including planning and methods for improving estimating; reports on the approved budget and directs the establishment and maintenance of accounting controls for its execution within established policies and procedures; directs the maintenance of accounting records; supervises the preparation of and/or prepares financial statements and various other recurring and special financial reports; assists management by interpreting and explaining the program implications of accounting data; develops, recommends and implements changes in the accounting system and related procedures to accommodate new requirements or improve the utilization of data; drafts and recommends changes in departmental fiscal policies and procedures; participates in the presentation of the estimated budget and administrative and legislative hearings.

Knowledge and Abilities Required:

In addition to the knowledge and abilities required at the next lower level, the Accountant (Operations) VI must have the ability to direct a large fiscal staff; to develop and coordinate activities in the formulation of an annual operating budget for a large department and the ability to coordinate fiscal activities with other phases of management.

This is an amendment to the ACCOUNTANT SERIES approved on April 28, 1969 due to incorporation of managerial levels in EMCP in accordance with Act 254, SLH 1980.

This class is adopted from the State of Hawaii, relative to the transfer of classification and compensation jurisdiction to the Hawaii Health Systems Corporation, effective July 1, 1998, pursuant to Act 262, Session Laws of Hawaii, 1996.

APPROVED: _____
JANICE WAKATSUKI
Vice President/Chief Human Resources Officer