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ACCOUNTANT I, II, III, IV, V, & VI

Education Requirement:

Bachelor's degree from an accredited four (4) year college or university with at least 12 semester credit hours in accounting and/or auditing subjects.

Experience Requirement:

Except for the substitutions provided for in this specification, applicants must have had progressively responsible experience of the kind and quality described in the statements below and in the amounts shown in the following table:

Class Title	Accounting Experience (years)	Supervisory or Specialist Experience (years)	Total Experience (years)
Accountant I	0	0	0
Accountant II	1/2	0	1/2
Accountant III	1-1/2	0	1-1/2
Accountant IV	2-1/2	0	2-1/2
Accountant V	3-1/2	*	3-1/2
Accountant VI	3-1/2	1**	4-1/2

Accounting Experience: Progressively responsible professional accounting or auditing experience which may have included teaching accounting at the university level.

Supervisory or Specialist Experience: Applicants for Accountant VI must have had either supervisory or specialist experience of the type and quality described below:

1. Supervisory Experience: Work experience which demonstrated the applicant's knowledge of and ability to apply the principles, practices, techniques and methods of supervision including: (1) planning, organizing and directing the work of others; (2) assigning and reviewing work; (3) advising others on difficult work problems; (4) timing and scheduling work; and (5) training and developing employees.

2. Specialist Experience: Work experience in a specialized area of accounting (such as systems design, adaptation, installation, evaluation and/or revision or fund control) or in auditing which involved performing work regularly encompassing difficult and complex situations and problems comparable in scope and complexity to the classes Accountant V and Auditor V in the State service. Such work experience generally involves responsibility for conducting studies and making recommendations to management for the development or revision of standards, policies, or procedures; providing technical advice and direction to management and/or line departments; conducting research for the purpose of implementing or improving accounting/auditing system(s); and/or developing guides to be used by management and/or line departments in the performance of accounting/auditing work.

** In addition, applicants with Specialist Experience and no Supervisory Experience must possess strong evidence of supervisory aptitude as described below:

*Supervisory Aptitude: Applicants for Accountant V must possess supervisory aptitude. Supervisory aptitude is the demonstration of aptitude or potential for the performance of supervisory duties through successful completion of regular or special assignments which involve some supervisory responsibilities or aspects; by serving as a group or team leader, previous work experience in a position that demonstrates or performs supervisory functions or in similar work in which opportunities for demonstrating supervisory capabilities exist; by completion of training courses in supervision accompanied by application of supervisory skills in work assignments; or by favorable appraisals by a supervisor indicating the possession of supervisory potential.

Non-Qualifying Experience:

Experience in such positions as the following will not be accepted as qualifying professional experience: 1) bookkeeper or minor accounting or clerical positions; 2) accounting or bookkeeping machine operators; 3) such positions as those of office managers or owners of business who supervise accountants, auditors or bookkeepers, but do not participate in the accounting or auditing work with responsibility for its technical adequacy; and 4) positions concerned with taxation matters not requiring the application of generally accepted accounting and auditing principles.

Substitutions Allowed:

Substitution of Experience for Education: The following types of experience may be substituted for education on a year-for-year basis:

1. Professional, analytical, or administrative experience which did not require the knowledge and application of accounting and/or auditing principles

and practices, may be substituted for the Education Requirement on a year-for-year basis providing the applicant can show that he/she has successfully completed at least 12 semester credit hours at the baccalaureate level in accounting and/or auditing subjects from an accredited college or university.

2. Professional accounting or auditing experience.
3. Responsible experience which involved maintaining general journals and general ledger accounts and related books and accounts, and preparing balance sheets and profit and loss statements and related accounting and financial reports. Experience of this nature may be gained by performing duties as a principal bookkeeper, or other responsible work requiring the preparation and/or analysis of financial statements and accounting reports.
4. Any combination of the above.

Substitution of Education and Experience:

1. Possession of a bachelor's degree from an accredited college or university with a minimum of 24 semester credit hours in accounting subjects may be substituted for one-half (1/2) year of Accounting Experience.
2. Possession of a master's degree in accounting or a master's degree with equivalent accounting course work from an accredited college or university may be substituted for one and one-half (1-1/2) years of Accounting Experience.
3. Applicants who possess a valid Hawaii Certified Public Accountant (CPA) Certificate or equivalent, will be deemed to have met the Basic Education and Accounting Experience Requirements for at least the class Accountant III. A review of all of the applicant's education and experience is required in order to determine whether an applicant qualifies for higher levels.

Quality of Experience:

Possession of the required number of years of experience will not in itself be accepted as proof of qualification for a position. The applicant's overall experience must have been of such scope and level of responsibility as to conclusively demonstrate that he/she has the ability to perform the duties of the position for which he/she is being considered.

Selective Certification:

Specialized knowledges, skills and abilities may be required to perform the duties of some positions. In such positions, applicants may be restricted to those who possess the pertinent experience and/or training required to perform the duties of the position.

Departments requesting selective certification must show the connection between the kind of training and/or experience on which they wish to base selective certification and the duties of the position to be filled.

Physical Requirements:

Applicants must be physically able to perform, efficiently and effectively, the essential duties of the position which typically require the ability to read without strain printed material the size of typewritten characters, glasses permitted, and the ability to hear the conversational voice, with or without a hearing aid, or the ability to compensate satisfactorily. Disabilities in these or other areas will not automatically result in disqualification. Those applicants who demonstrate that they are capable of performing the essential functions of the position will not be disqualified under this section.

Any condition which would cause applicants to be a hazard to themselves or others is cause for disqualification.

Any disqualification under this section will be made only after a review of all pertinent information including the results of the medical examination, and requires the approval of the Director of Human Resources.

Mental/Emotional Requirements:

All applicants must possess emotional and mental stability appropriate to the job duties and responsibilities and working conditions.

This is an amendment to the minimum qualification specifications for the classes
ACCOUNTANT I - VI to clarify supervisory aptitude, effective April 16, 2013.

This is an amendment to the minimum qualification specifications for the classes
ACCOUNTANT I - VI to update the supervisory experience requirement, effective
February 16, 2009.

This is an amendment to the minimum qualification specifications for the classes ACCOUNTANT I - VI to delete the test requirement, April 1, 2005.

This is an amendment to the minimum qualification specifications for the classes ACCOUNTANT I, II, III, IV, V & VI approved on February 16, 1996.

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.

DATE APPROVED: April 16, 2013

PAUL TSUKIYAMA
Director of Human Resources