

ACCOUNTANT
GS-0510-12

I. INTRODUCTION

This position is located in the U.S. Department of Labor (DOL), Employment and Training Administration (ETA). The incumbent of this position performs a variety of complex accounting duties, utilizing a professional knowledge of accounting principles and procedures in carrying out assignments.

II. MAJOR DUTIES AND RESPONSIBILITIES

Duties typically performed include the following: formulating a variety of financial reports; serving as a member of a management team for organizations serviced and recommending the establishment of policies and procedures affecting the accounting system; assisting management in applying financial data and recommending alternatives to resolve difficult problems; reconciling cash, accounts receivable, accounts payable, and other general ledger accounts; correcting all differences between the subsidiary ledger balances and the control account balances in the general ledger; providing accounting information and guidance to program officials; conducting financial analyses, fiscal reviews, and/or investigations of grantee financial management systems to identify weaknesses in internal controls, cash management techniques or other system weaknesses which detract from the operational effectiveness of the grantee; reviewing, analyzing, and validating financial data; developing segments of surveys and systems for gathering and analyzing data; resolving accounting discrepancies in reported data.

III. FACTOR LEVELS

Factor 1 - Knowledge Required by the Position	FL 1-7	1250 pts.
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Professional knowledge of accounting principles, practices, methods, and techniques to independently perform a variety of accounting assignments.

Knowledge of Federal accounting regulations, procedures, policies, and precedents to carry out complex accounting functions.

Knowledge of organizational or program practices, policies, functions, and programs to advise managers on changing program operations.

Skill in analyzing accounting systems in order to modify and adapt accounting practices to solve a variety of accounting problems.

Knowledge of generally accepted accounting principles of the United States to analyze financial data.

Factor 2 - Supervisory Controls

FL 2-4

450 pts.

The supervisor makes assignments by outlining the overall objectives and the available resources. The incumbent and supervisor discuss time frames, scope of the assignment, and possible approaches. The incumbent 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. The supervisor may develop a performance management plan identifying office specific duties for the incumbent to perform.

Factor 3 - Guidelines

FL 3-4

450 pts.

Guidelines consist of ETA and DOL 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 4-4

225 pts.

Assignments at this level are of more than average difficulty and require the application of a variety of principles and guidelines to specific case problems or individual situations. Decisions regarding what needs to be done require an assessment of a variety of conditions inherent in the design and operation of accounting systems. The accountant must often determine the nature and extent of problem areas and develop recommendations to solve specific problems and present alternative solutions to management.

Factor 5 - Scope and Effect

FL 5-4

225 pts.

The purpose of the work is to plan and make modifications to accounting systems and/or accounting program operations, or to investigate and analyze financial data reported by external entities. Work products affect a wide range of financial management services including the structure of accounting systems and operations and the efficient use of funds, or the development and direction of policies and programs.

Factors 6/7 - Personal Contacts/Purpose of Contacts Level 3.c. 180 pts.

Contacts are with officials at all levels within and outside the immediate office, representatives of other Federal agencies, and outside organizations such as grantees and contractors, agency directors, financial officers, or accountants. Contacts are made to influence others to the incumbent'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 pts.

The work is primarily sedentary.

Factor 9 - Work Environment

FL 9-1

5 pts.

The work is usually performed in an office setting. Occasional travel by any means of government or public transportation may be required.

TOTAL = 2790 pts.

IV. UNIQUE POSITION REQUIREMENTS

___ The principal responsibilities of the incumbent involve systems accounting.

___ The principal responsibilities of the incumbent involve accounting operations.