

**New York State Department of Civil Service**  
DIVISION OF CLASSIFICATION & COMPENSATION

**Classification Standard**

**Occ. Code 0403300**

**Senior Accountant, Grade 18      0403300**  
**Associate Accountant, Grade 23      0403400**

Brief Description of Class Series

Accountants perform professional accounting tasks requiring knowledge of Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB) procedures. These positions perform and oversee staff who examine, review, and analyze financial and accounting transactions including the preparation of financial reports and statements. These positions may be assigned to oversee a broad range of accounting areas such as accounts receivable, general accounting, accounts payable, purchase requisitions, billing, rate setting, cost allocation, accounting systems development and enhancements, account reconciliations, fiscal management, investment accounting, financial reporting, and capital programs.

Distinguishing Characteristics

*Senior Accountant:* full-performance level; independently performs the full-range of accounting activities for assigned program by following accounting principles and practices; and may supervise Accountant Aides and clerical staff.

*Associate Accountant:* trains and supervises three or more Senior Accountants and clerical staff; oversees a section or functional area of a larger accounting organization.

Related Class

Auditors 1 and 2 plan and conduct comprehensive audits, examinations, and appraisals of accounting records and financial affairs, of public, for profit, and non-profit organizations and businesses to ensure that accounts are maintained in compliance with governing laws, rules, regulations, and contracts. Auditors determine the ability of the organization to conduct its programs efficiently and effectively; and evaluate internal controls and practices. These activities require the application of professional accounting and auditing standards and practices.

## Illustrative Tasks

### *Senior Accountant*

Assists higher-level accountants in the activities of an assigned accounting operation.

- Maintains manual or automated ledgers including books of account or general ledgers, the classification and recording of transactions, the maintenance of controls and the preparation of required accounting statements and reports.
- Verifies, classifies, and codes financial transactions for input following GAAP, GASB and applicable laws, rules, and regulations.
- Performs and oversees record-keeping and required fiscal reporting for State and federally funded agency programs by interpreting guidelines, instructions, and monitoring schedules and reports.
- Monitors expenditures of State and federal subrecipients through on-site and desk reviews of documentation and reports.
- Independently performs the more difficult accounting work that is characterized by the size of the organization as determined by the number of diverse functional or program areas, client groups serviced, or by accounting system utilized, including the preparation of supporting accounting statements and reports.
- Assists in budget preparation by compiling necessary data.
- Monitors revenue collection to determine if revenue goals are being met.
- Prepares projections of expenditures and obligations including written summaries of findings.
- Reviews contracts for adherence to grant rules and fiscal data.
- Prepares applications for grant funding.
- May supervise staff, including training staff in accounting techniques and proper work paper documentation, reviewing work product, and evaluating performance.

Recommends revisions and assists in the evaluation of accounting or auditing methods and procedures. Assists in determining if new or revised procedures are required.

- Updates or assists in updating systems and procedures and supporting schedules, forms, and reports in response to changes in law.

- Designs or assists in the design of special accounting schedules, forms, and reports and recommends changes as needed.
- Participates in audits of accounting and processing systems to ensure the integrity of these systems.

Provides advice and assistance to impacted State and local jurisdictions, and private sector concerning accounting matters. Advice is based on GAAP and GASB principles, theories, concepts, and practices, and relevant body of laws, rules, and regulations.

- Communicates verbally and in writing to explain program status, accounting system and procedures followed, and the implications of legislation on assigned accounting program.
- May serve as an expert witness in matters of litigation.
- Provides advice and assistance to accounting personnel in other jurisdictions on applicable accounting regulations, methods, and procedures prescribed.
- Answers questions and resolves problems from program staff regarding financial or accounting requirements.

#### *Associate Accountant*

May perform all the duties and functions of a Senior Accountant.

Supervises staff in an accounting operation, or section of an accounting operation.

- Assigns and schedules work and reviews work for accuracy and completeness.
- Provides technical assistance on accounting problems and answers questions from staff ensuring that all operating objectives of the program area are being met.
- Develops functional procedures and reporting guidelines, including reconciliation procedures between transactions.
- Oversees the day-to-day operation of a unit that includes activities such as receiving, recording, and depositing cash; the preparation of financial statements; the disbursement of funds; the maintenance of accounting records; and the preparation of financial accounting and statistical statements and reports.
- Analyzes, reviews, and approves accounting transactions.
- Conducts interviews, reviews work product, evaluates performance, and mentors staff.

Plans, oversees, and conducts the fiscal accounting and/or auditing of agency operations, regulated corporations, associations, trusts, and others governed by State laws and regulations.

- Prepares written reports identifying and describing any improper practices with recommendations for improvement based on findings.
- Advises on the preparation of agency budgets, spending plans, and grant applications for federal, State, and other funding streams. Adjusts spending plans to available resources, enforcing funding cutbacks, when necessary, and identifying and making recommendations for sources of additional funds.

Evaluates existing accounting methods and procedures and develops or recommends modifications.

- Conducts review, testing, and desk audits of risk management mechanisms within unit.
- Assists in the development and design of testing for future risk management activities.

Provides litigation support to attorneys and other legal staff by reviewing legal documents and financial statements.

Performs forensic accounting duties such as analyzing financial records and assessing whether the proper GAAP were used for technical transactions.

Reviews and analyzes applicable legislative changes, makes recommendations concerning the impact on existing accounting systems, and proposes solutions to accommodate changes.

### Minimum Qualifications

#### *Senior Accountant*

Open Competitive: bachelor's degree in accounting, auditing, or taxation or any bachelor's degree including or supplemented by 24 semester credit hours in accounting and/or auditing, and completion of a two-year traineeship.

#### *Associate Accountant*

Promotion: one year of service as a Senior Accountant.

**Note:** Classification Standards illustrate the nature, extent, and scope of duties and

responsibilities of the classes they describe. Standards cannot and do not include all the work that might be appropriately performed by a class. The minimum qualifications above are those required for appointment at the time the Classification Standard was written. Please contact the Division of Staffing Services for current information on minimum requirements for appointment or examination.

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