



**STATE OF NEVADA**  
**Department of Administration**  
**Division of Human Resource Management**

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**CLASS SPECIFICATION**

<u>TITLE</u>	<u>GRADE</u>	<u>EEO-4</u>	<u>CODE</u>
<b>ACCOUNTANT III</b>	<b>38</b>	<b>B</b>	<b>7.135</b>
<b>ACCOUNTANT II</b>	<b>36</b>	<b>B</b>	<b>7.136</b>
<b>ACCOUNTANT I</b>	<b>34</b>	<b>B</b>	<b>7.137</b>

**SERIES CONCEPT**

Accountants are responsible for preparing financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and the standards of the Governmental Accounting Standards Board (GASB). General purpose financial statements may be audited and include balance sheets; statements of revenue, expenditures/expenses, and changes in fund equity/balances; and statements of cash flow. Financial statements are typically combined statements which present information by fund type, account group, and discretely presented component units. Fund types include general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds, and trust and agency funds. Accountants are also responsible for preparing various other financial reports which include reports for federal, private grant, or national repository purposes, and ad hoc reports for use by outside entities such as internal/external auditors, legislative bodies, and the public.

The Accountant series is distinguished from the Accountant Technician series in that Accountants are called upon to make decisions based upon a formal body of knowledge obtained through extensive post-secondary accounting education. Accountants must understand and regularly use Generally Accepted Accounting Principles and must have knowledge of governmental financial reporting standards. They must be able to compile and analyze information needed to develop complex and specialized financial statements normally found in year-end audit statements of financial position which are distributed to the public.

Establish and maintain accounting systems and procedures which provide necessary documentation and audit trails for fiscal transactions, classification of expenditures, current fund balances.

Prepare and analyze working trial balances, identify and correct errors, and prepare journal entries in order to prepare reliable and accurate balance sheets and statements of revenues, expenditures/expenses, and changes in fund equity/balances.

Prepare balance sheets, income statements, and changes in fund balance statements from working trial balances to provide reliable and accurate financial information.

Use internally generated data and external source material to prepare notes to financial statements with supporting workpapers, tying in all amounts to the basic financial statements.

Establish internal accounting procedures for preparing financial statements and managing work flow to ensure compliance with governmental accounting statutes, regulations, policies and principles.

Provide overall support to agencies and divisions regarding accounting problems and management information systems; provide advice, consultation, direction, and training to agency staff; manage agency accounting functions by developing work plans, assigning work, establishing work performance standards and evaluating work performance.

Analyze fiscal data to identify and correct errors; reconcile or supervise the reconciliation of trust accounts, general ledger accounts, bank statements, sub-ledger accounts and controller's reports.

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**SERIES CONCEPT (cont'd)**

Schedule and coordinate audits with independent auditors; prepare supporting work papers and provide other assistance to auditors in periodic audits; review audit reports and write summaries of findings and recommendations; discuss audit findings with agency management and implement audit recommendations.

Determine if leases are capital or operating and prepare amortization schedules.

Review agency fixed asset listings and ensure that current year additions and disposals have been properly reported; reconcile fixed asset purchases to the accounting system and run depreciation schedules.

May provide full supervision or work direction for professional, technical or clerical staff.

Perform related duties as assigned.

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**CLASS CONCEPTS**

**Accountant III:** Under general direction, Accountant III's perform the full range of duties described in the series concept at the advanced journey level. Incumbents are responsible for the compilation and accurate reporting of several funds of different types such as in the Controller's Office or for a single large fund as in the Department of Transportation or the Public Employees Retirement System. Assignments include the development of financial statements and review of more complex funds and account groups as defined by size, reporting requirements, source of revenue and expenditure limitations. Work is assigned through goals and objectives developed by incumbent's supervisor, or incumbent is reviewed as goals and objectives are achieved and as unusual circumstances occur. Accountant III's are expected to supervise Accountant II, Accountant I, and Accountant Technician positions and may be the supervising accountant for all accounting activities in a department or division.

**Accountant II:** Under direction, Accountant II's perform the full range of duties described in the series concept and normally supervise Accountant I or Accountant Technician positions. The class is distinguished from the Accountant I and III levels by the size and complexity of the funds and budgets for which the position is responsible and the consequence of an error in the work performed. This is the journey level class in the Accountant series.

**Accountant I:** Under general supervision, Accountant I's perform some or all of the professional level accounting duties described in the series concept. This is the entry level in the series and progression to the next higher level is not automatic.

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**MINIMUM QUALIFICATIONS**

**INFORMATIONAL NOTE:**

- \* The required 18 college credits in accounting must include 6 credits of beginning accounting, 6 credits of intermediate accounting, and 6 credits of upper-division accounting courses.

**ACCOUNTANT III**

**EDUCATION AND EXPERIENCE:** Bachelor's degree from an accredited college or university in accounting and two years of experience performing professional accounting work; **OR** a bachelor's degree in business administration, finance or closely related field which included 18 credits in accounting; and

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## MINIMUM QUALIFICATIONS (cont'd)

### ACCOUNTANT III (cont'd)

#### EDUCATION AND EXPERIENCE: (cont'd)

three years of experience performing professional accounting work; **OR** one year as an Accountant II in Nevada State service and 18 college credits in accounting. *(See Informational Note)*

#### ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):

**Working knowledge of:** governmental accepted accounting principles; basis of accounting and measurement focus for all fund types and account groups, including governmental fund types, proprietary fund types, general long-term debt account group, and general fixed assets account group. **Ability to:** interpret and apply GASB pronouncements; *and all knowledge, skills, and abilities required at the lower levels.*

#### FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

**General knowledge of:** State governmental legislative processes and the State accounting system, policies, and procedures. **Ability to:** prepare and analyze complex financial statements that include all fund types and account groups, and notes to the financial statements.

### ACCOUNTANT II

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university in accounting and one year of experience performing professional accounting work; **OR** a bachelor's degree in business administration, finance or related field which included 18 credits in accounting and two years of experience performing professional accounting work; **OR** one year of experience as an Accountant I in Nevada State service and 18 college credits in accounting. *(See Informational Note)*

#### ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):

**Working knowledge of:** generally accepted accounting principles (GAAP) including cost, managerial and fund accounting principles and practices; automated and manual management reporting systems to create output formats and obtain accurate and complete financial information. **Ability to:** analyze and interpret financial reports and complex technical fiscal data; develop procedures and practices to increase work effectiveness. **Skill in:** communicating orally to negotiate sensitive issues such as budgeting, contracts, and other fiscal transactions; *and all knowledge, skills, and abilities required at the lower level.*

#### FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

**Working knowledge of:** supervisory techniques including organizing work flow, assigning and reviewing work, training, evaluating performance, and disciplinary procedures; governmental financial reporting standards; governmental accounting policies and procedures; federal regulations pertaining to grants; relevant NRS; budgeting activities including preparation, justification, maintenance, analysis, and status reporting.

### ACCOUNTANT I

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university in accounting; **OR** a bachelor's degree in business administration, finance or a related field which included 18 units in accounting, and one year of experience preparing GAAP-based financial statements; periodic State, federal or private grant fiscal reports and/or fiscal ad hoc reports used by internal and external entities; **OR** four years of experience in the accounting field, two years of which were at the Accountant Technician II level in Nevada State service performing the duties described above and 18 college credits in accounting. *(See Informational Note)*

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**MINIMUM QUALIFICATIONS (cont'd)**

**ACCOUNTANT I** (cont'd)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):

**General knowledge of:** Generally Accepted Accounting Principles including cost, managerial and fund accounting principles and practices; spreadsheet and word processing software; principles and practices of bookkeeping. **Ability to:** perform complex reconciliations to determine accuracy of account balances; read, understand, and interpret manuals, policies, procedures, statutes, and administrative codes and regulations; write/draft bill draft requests, contracts, policies, and procedures for complex financial processes.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

**General knowledge of:** Governmental Accounting Policies and Procedures; federal regulations pertaining to grants; relevant NRS; supervisory techniques including organizing work flow, assigning and reviewing work, training, evaluating performance and disciplinary procedures. **Ability to:** develop procedures and practices to increase work effectiveness. **Skill in:** communicating orally with agency representatives to convey complex fiscal issues clearly; and communicating orally with outside auditors and others regarding agency accounts.

This class specification is used for classification, recruitment and examination purposes. It is not to be considered a substitute for work performance standards for positions assigned to this class.

	<u>7.135</u>	<u>7.136</u>	<u>7.137</u>
ESTABLISHED:	7/1/93P 9/24/92PC	7/1/93P 9/24/92PC	7/1/93P 9/24/92PC
REVISED:		12/4/95UC	
REVISED:	6/5/98UC	6/5/98UC	6/5/98UC
REVISED:	3/29/01UC	3/29/01UC	3/29/01UC
REVISED:	7/1/17LG	7/1/17LG	7/1/17LG