

City of Detroit
JOB SPECIFICATION

ACCOUNTANT

OCCUPATIONAL INFORMATION

The Accountant professional advises on, administers, supervises, or performs professional accounting work that requires application of accounting theories, concepts, principles, and standards to the financial activities of governmental, quasi-governmental, or private sector organizations. The work includes:

- Designing, developing, operating, or inspecting accounting systems;
- Prescribing accounting standards, policies, and requirements;
- Examining, analyzing, and interpreting accounting data, records, and reports; and
- Advising or assisting management on accounting and financial management matters.

Accounting theories, concepts, principles and standards address these types of duties:

- Determining the boundaries of an accounting entity;
- Recognizing and measuring revenues;
- Matching revenues and expenses by applying relevant accounting methodologies;
- Defining and measuring costs by applying methodologies such as standard, process, job-order, and activity-based costing; and
- Providing full disclosure on financial statements.

Accountants design and develop financial information systems. They also operate, maintain, improve, and evaluate established systems for determining the cost of an entity's activities, for financial reporting, and for cash management and internal control purposes. The Accountant engaged in accounting system operation and maintenance may address the adequacy of system design, the adequacy of current data in providing financial information, or ways to use the system to satisfy new information requirements. The accountant engaged in cash management or internal control operations may address the efficiency and economy with which funds are obligated, transferred, controlled, and reported.

Major Accounting Functions

Three major accounting functions are financial reporting, cash management and internal controls, and cost accounting. These functions are described below.

Financial Reporting. Financial reporting is the process of recording, reporting, and interpreting an entity's financial transactions and events with economic consequences for the entity. The City of Detroit's financial reports provide information for formulating policy, planning actions, evaluating performance, and other decisions related to financial implications. These reports help the City of Detroit manage programs economically, efficiently, and effectively, and to be publicly accountable.

Accounts and accounting systems support make financial reporting possible. Accountants administer accounting systems to manage appropriated and non-appropriated funds. Generally, agencies use such funds for mission-related programs and for administrative operations. Accounting for revenue usually includes property taxes, income tax, state revenue sharing, wagering tax, charges for services, licenses and permits, grant funds, and other fees for city services. Accounting for operation and maintenance expenses usually includes costs for such items as salaries, benefits, materials and supplies, contractual services, utilities, purchased services, capital investment, debt service, and other normal costs associated with providing city services. Most organizations also manage mission-related or program activities and develop special accounting programs.

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Accountants develop financial information systems in accordance with recognized accounting theory and practices as taught in academic institutions and through certifications such as the Certified Public Accountant (CPA). They also observe accounting principles and standards promulgated by accounting standards such as Governmental Accounting Standards Board (GASB) and professional accounting organizations. Accountants also must meet all of the reporting requirements as established by the Chief Financial Officer, the City, County, State and Federal governments and any other requirements established or required by the City's financial management systems.

Cash Management and Internal Controls. Accountants responsible for cash management activities are concerned with receivables and payables involving voluminous income and expense accounts. They insure that funds are efficiently controlled and that fiduciary reports accurately reflect results of financial operations. Accountants also insure that the statutory requirements to control funds in accord with applicable legislation are properly executed. The accountants may track large and diversified revenue projects, cost reimbursable projects, grant funding activities, or other types of operations.

Cost Accounting. Cost is the monetary value of resources used or sacrificed or liabilities incurred to achieve an objective. Accountants determine the appropriate methodology for measuring costs, and for matching costs with outputs to determine the full cost to provide or acquire goods and services. Common methodologies are Activity-Based Costing (ABC), Job Order Costing, Process Costing and Standard Costing. The cost accountant must determine the means to accumulate cost using the appropriate methodology and to report the cost of major activities for management information purposes. Costs may be accumulated by type of resource such as employees, material, service, and capital.

Professional accounting work is creative, analytical, evaluative, and/or interpretive. Acceptable performance requires a knowledge and application of accounting theories and principles such as those gained from completion of courses in accredited colleges and universities, certifications through American Institute of Certified Public Accountants (AICPA), and gained through municipal, public, or private practice. Acceptable performance also requires an understanding of related subjects such as finance, economics, statistics, business law, general management, investments, computer systems, and their relationship to the synthesis and reporting of accounting data.

DEFINITION OF CLASS

The Accountant class performs professional accounting work requiring application of accounting theories, concepts, principles, and standards. Accountants in this class complete or oversee a variety of professional assignments involving the design, maintenance, and implementation of accounting systems, the systematic classification and assessment of accounting data, and the preparation of related managerial and financial reports. Accountants in this class are responsible for accounting tasks involved in preparing, analyzing, interpreting and presenting accounting data; operating, maintaining, and modifying accounting systems; using accounting information to recommend solutions to management problems and structuring of organization programs; managing, operating, and analyzing cost accounting systems in relation to business activities, and designing, implementing, and assessing internal control processes and systems.

DUTIES AND RESPONSIBILITIES (Illustrative)

The duties specified below are representative of the range of duties assigned to this job class and are not intended to be an inclusive list.

- Performs complex accounting functions consistent with Generally Accepted Accounting Principles (GAAP), standardized bookkeeping processes, accounting terminology, accounting techniques, and other financial rules and regulations

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- Researches, analyzes, and implements accounting rules and regulations as stipulated by Governmental Accounting Standards Board (GASB) or other regulatory agencies
- Conducts searches and complex examinations of budget and financial records to provide factual data on the amount and type of funds available for submission to others within the employing entity who will use the data to prepare budget estimates and reprogramming actions
- Prepares, examines, or analyzes accounting records, financial statements, or other financial reports to assess accuracy, completeness, and conformance to reporting and procedural standards
- Independently conducts the complete range of tax examinations and related investigations of a broad range of business taxpayers such as sole proprietorships, partnerships, fiduciaries, and sizable corporations
- Maintains ledger and computer systems required to conduct payroll and financial reporting
- Assists in the preparation of the Consolidated Annual Financial Report (CAFR)
- Provides experience in using the specific procedures of automated systems to find, review, or change accounting data in transaction files, ledgers, accounts, summary reports, and financial statements
- Designs new and changing system and program environments due to new laws, regulations, and standards
- Resolves issues where governing laws and regulations are highly interpretive and/or precedents are non-existent, obscure or conflicting
- Develops new systems for tax examination, tax management control, and tax documentation systems
- Develops and applies unique or extensive probing and analysis techniques and methods
- Identifies accounting problems such as inadequate maintenance of fund controls, inaccurate records and reports, improper methods for document control, and lack of documentary evidence to support performance of regulatory reconciliations
- Posts journal entries, reconciles dates, and manages inter-agency billings and transfers required to support financial reporting
- Checks data and compares reports or transactions to source documents, or authorizations against transactions to ensure their acceptability for further processing
- Drafts simple instructions to describe internal accounting procedures for a procedures manual
- Assists in executing portions of an audit plan that tracks process flow, verifies reported data, or assures that functional operating instructions generate desired results
- Reports to management regarding the finances of establishment
- Performs grant management, monitoring and administrative duties and activities (e.g. financial, set-up, post-award, closeout, etc.) to ensure timely expenditures and reimbursement, and regulatory and audit compliance
- Compiles centrally requested cost reports and reports of variance from standards. Develops reports comparing actual results to plans and budgets
- Serves as an expert or authority in some aspect of accounting or in the application of accounting to some mission-related program(s)
- Performs special projects and other duties as assigned

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KNOWLEDGE, SKILLS, AND ABILITIES

The knowledge, skill, and ability of an Accountant increases with the level of responsibility and experience.

At the entry-level, knowledge requirements might include basic professional knowledge of:

- Concepts, principles, and practices of accounting, auditing or examinations
- Standardized bookkeeping processes, accounting terminology, generally-accepted accounting procedures (GAAP), accounting techniques, and other financial rules and regulations
- Grant policies, procedures, and reporting requirements
- Grants Management accounting including Schedule of Expenditures of Federal Awards (SEFA) and other requirements
- Cost accounting and cost funding procedures
- Procurement policies and practices of the City of Detroit
- Techniques commonly used in locating errors in accounting records
- Arithmetic, algebra, geometry, calculus, statistics, and their applications
- Personal computer capabilities and the application of computer systems to issues of format and content in City and departmental financial management
- Enterprise resource planning systems for finance, budget, general ledger, human resources, and other management systems and software programs

At the intermediate level, knowledge requirements might include detailed, intensive knowledge of:

- Theories, practices, methods, and techniques of accounting, financial, and operational auditing, and financial management
- Standardized bookkeeping processes, accounting terminology, generally-accepted accounting procedures (GAAP), accounting techniques, and other financial rules and regulations
- Federal grant policies, procedures, and reporting requirements
- Grants Management accounting, including SEFA and other requirements
- Cost accounting and cost funding procedures
- Procurement policies and practices of the City of Detroit
- Techniques commonly used in locating errors in accounting records
- Arithmetic, algebra, geometry, calculus, statistics, and their applications
- Personal computer capabilities and the application of computer systems to issues of format and content in City and departmental financial management
- Enterprise resource planning systems for finance, budget, general ledger, human resources, and other management systems and software programs

At the advanced level, knowledge requirements might include professional, comprehensive knowledge of:

- Theories, concepts, principles, and practices of accounting, financial, and performance auditing, tax auditing, and financial management
- Standardized bookkeeping processes, accounting terminology, GAAP, accounting techniques, governmental accounting, budgeting principles and other financial rules and regulations
- Rules and regulations as stipulated by GASB and Generally Accepted Auditing Standards (GAAS)
- Federal, State, County, and City grant policies, procedures, and reporting requirements
- Grants Management accounting including SEFA and other requirements
- Cost accounting and cost funding procedures

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- Procurement policies, practices, and contractual requirements in order to ensure compliance with financial reporting, tracking, and cost allocation for contracts and procurement actions
- Techniques commonly used in locating errors in accounting records
- Arithmetic, algebra, geometry, calculus, statistics, and their applications
- Office practices and procedures and routine office supplies and equipment
- Structure and content of the English language including the meaning and spelling of words, rules of composition, and grammar
- Personal computer capabilities and the application of computer systems to issues of format and content in City and departmental financial management
- Enterprise resource planning systems for finance, budget, general ledger, human resources, and other management systems and software programs

Skill in:

- Use of personal computers
- Use of Microsoft Office (e.g. Word, Excel, Access, PowerPoint) and other office suite software packages
- Use of Excel (e.g. Formulas, Pivot Tables, Vlookup, Hlookup, other functions, charts, tables) and other financial management software packages functionality
- Use of large, complex, multi-departmental financial systems and demonstrate the knowledge required to interpret resulting financial and accounting reports, summaries, and budgets
- Analytical and problem solving
- Interpersonal skills to interact effectively with personal contacts in a business-like, customer service oriented manner, and maintain favorable public relations
- Giving full attention to what other people are saying, taking time to understand the points being made, asking questions as appropriate, and not interrupting at inappropriate times
- Using mathematics to solve problems
- Presenting concise financial information to a variety of audiences

Ability to:

- Analyze and interpret fiscal, accounting, and other data and reports
- Advise City Agencies and the Office of the Chief Financial Officer (OCFO) staff on appropriate accounting policies, procedures, and requirements
- Maintain general and subsidiary ledgers and journals and to prepare, analyze, and maintain regular financial statements and reports
- Collect, organize, and interpret accounting data, tax rules, and regulations; synthesize data and work cross functionally to create and establish accounting guidelines, policies, and memos
- Prepare accurate and reliable financial reports
- Present accounting data orally, in writing, or in PowerPoint in a clear and understandable manner to both technical and non-technical users
- Analyze and recommend improvements in accounting systems
- Formulate solutions to difficult and complex accounting and related financial problems
- Utilize independent judgment
- Understand cost-benefit and business case analyses to provide insight and recommendations regarding best accounting methodology and suggestions to improve outcome
- Learn and use contemporary financial management software and other related software for program and financial management systems

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- Interact effectively with senior leadership, subordinates, department personnel, and others with tact and diplomacy
- Listen to and understand information and ideas presented through spoken words and sentences
- Communicate information and ideas in speaking so others will understand
- Make mathematical computations
- Work as part of a team

SUPERVISORY CONTROLS

The level and nature of the supervision given to an Accountant professional will vary depending on their experience and level, i.e. whether they are at the entry, intermediate or advanced professional levels. Supervision may be close up to cursory.

At the entry-level, the Accountant works as instructed and consults with the supervisor, higher-grade accounting professionals or higher-grade financial professionals or other designated authority on matters not specifically covered in the original instructions. All work is closely controlled either through the structured nature of the work itself, through review in-progress, or through review of completed work for accuracy, adequacy, and adherence to instructions and established procedures.

At the intermediate level, the supervisor, higher-grade accounting professional, higher-grade financial professional or other designated authority may provide standing instructions on recurring assignments by indicating what is to be done, applicable policies and procedures to follow, quality and quantity of work expected, deadlines and priority of assignments.

At the advanced level, the Accountant takes initiative to perform recurring or individual assignments. The Accountant also resolves recurring problems independently (e.g. investigates recurring discrepancies in procurement documents, obtains missing information from originators or explains procedural requirements). The Accountant refers situations not covered by instructions or precedents to the supervisor for decision or help. The supervisor provides administrative and policy direction in terms of missions and functions of the organization. The supervisor evaluates the accuracy and adequacy of completed work and methods used through indicators, such as the frequency and nature of problems resulting from errors in processing, problems with responding to inquiries or requests, the nature and frequency of complaints from serviced employees or others and thorough a review of reports or other controls built into the system.

GUIDELINES

Extensive guidelines exist for Accountants. The differences in Accountant levels is determined by the judgment required to identify which guidelines to use, how to interpret the guidelines, and the ability to make judgments with missing, incomplete, or conflicting information. Guidelines exist in the form of agency regulations, legislation, procedures, manuals, and requirements; local, state, and federal rules and regulations; budget guidelines; appropriations language from City of Detroit, Wayne County, the State of Michigan, the Federal government, grants, and agencies; and tax regulation. The City of Detroit Charter and City of Detroit Ordinances also offers guidelines for how the city should be run, therefore the Accountants must ensure financial compliance to the Charter and Ordinance in addition to compliance to General Accepted Accounting Principles (GAAP), IRS, Treasury, other accounting standard bodies, and City Finance Directives. Other guidelines may include previous audits, precedent cases, and appropriations language. However, judgment is required to determine applicability of these other guidelines.

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COMPLEXITY

The complexity of the work derives from the nature, number, variety, and intricacy of tasks, steps, processes, or methods in the work performed; the difficulty in identifying what needs to be done; and the difficulty and originality involved in performing the work. Work complexity is further driven by the policies and procedures that guide the work or from communications with City employees unfamiliar with accounting, and the ability to translate accounting data into reports easily understood by people with and without an accounting background.

SCOPE & EFFECT

The scope and effect of the work centers on support to the supervisor, higher-grade accounting professionals, other financial professionals, or other designated authorities in the preparation and reconciliation of accounting reports, analysis, interpretation, and systems management. The accuracy and timeliness of the work impact the reliability of the daily output of the individual or office and periodic accounting and financial reports and statements.

PERSONAL CONTACTS

At the entry-level, contacts are usually with employees in the immediate organizational unit or in closely related support units. Contacts are with employees outside the organization or with members of the general public in very highly structured situations. At the intermediate or advanced levels, contacts are with contractors, vendors, business owners, elected officials, the general public and other individuals that have an interest in doing business with the City of Detroit, Executives, officials, managers, professionals, and/or taxpayers including corporation officials, and employees of other agencies and outside organizations and businesses.

PURPOSE OF CONTACTS

The purpose of contacts is to plan, arrange, coordinate, or advise on work efforts and/or arrange for interviews and meetings to obtain information; and, as required, to obtain data to verify questionable items. Though differences of opinion may exist, the persons contacted are usually working toward a common goal and generally are cooperative.

PHYSICAL DEMANDS

The work is characterized as sedentary. Typically Accountants sit comfortably to do their work, interspersed by brief periods of walking, standing, bending, carrying of papers and books, and extended periods requiring the use of computer terminals to accomplish work objectives.

WORK ENVIRONMENT

Work is performed in a comfortable office environment, which is appropriately lighted, heated and cooled. The work environment contains no significant hazards. Some work may require walking and standing in conjunction with travel to and attendance at meetings and conferences away from the work site. The Accountant may encounter individuals that are upset.

During extended periods each year, Accountant may be required to work considerable overtime.

MINIMUM QUALIFICATIONS

These minimum qualifications establish the education, training, experience, special skills and /or license(s) which are required for employment in the classification. Minimum qualifications increase based on the level of the position. Note: additional qualifications (i.e., special conditions) may apply to a particular position.

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Education

For all Accountants, it is a requirement to have completed a bachelor's degree from an accredited college or university, with major course of work in accounting, finance, business administration, statistics, or a closely related field. Such education must include at least twenty-four (24) semester (36 terms) credits of coursework in accounting and statistics (21 hours in accounting and 3 hours in statistics).

Applicants with a Master in Accounting and other appropriate and related courses of study meet the minimum experience required for Accountant II.

Experience

For entry into the Accountant position, no work experience is required; however, the minimum education requirements must be met. One year of professional experience performing or auditing the systematic classification and evaluation of accounting data and the preparation of related financial and managerial reports is preferred but not required. Accountants must demonstrate proficiency with integrated word processing and spreadsheet functions.

For selection, to an Accountant level II or higher, in addition to the minimum education requirements, more progressive levels of experience are required based on the following:

- Accountant II – at least two (2) years of experience
- Accountant III – at least three (3) years of experience
- Accountant IV – at least four (4) years of experience

License / Certificates

Possession of a CPA may be substituted for one year of Accountant II experience. Possession of a Certified Management Accountant certification (CMA) may be substituted for six months of Accountant II experience. Possession of a CPA and/or CMA certification is preferred. There may be requirements for some positions that the applicants have the CPA and/or CMA.

Equivalency

Equivalent combinations of education and experience that provide the required knowledge, skills, and abilities will be evaluated on an individual basis.

WRITTEN TEST REQUIREMENTS

Applicants may be required to illustrate proficiency in the use of software packages such as the Microsoft Office Suite including Word and Excel. Applicants may be required to take written tests to illustrate proficiency in other skill sets as may be determined based on the duties and responsibilities to be performed. These written tests might include mathematical skills and writing skills, including grammar and reading comprehension.

BACKGROUND AND OTHER CHECKS

Applicants may be subject to background, criminal, and credit checks.

POSITION TITLES

There are four positions in the Accountant job class specification:

Accountant I

This is the entry-level. As a trainee, the Accountant carries out a range of professional accounting assignments while learning the methods of the work.

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Accountant II

This is the intermediate level. The Accountant performs an expanding range of professional accounting assignments in a developing capacity.

Accountant III

This is the experienced level. The Accountant performs a full range of professional accounting assignments. Considerable independent judgment is used to make decisions in carrying out assignments that have significant impact on services or programs. Guidelines may be available, but require adaptation or interpretation to determine appropriate courses of action.

Accountant IV

This is the advanced level. The Accountant may function as a lead accountant or head accountant. At this level, Accountants are responsible for overseeing the work assignments of other professionals or have regular assignments, which have been recognized as having significantly greater complexity than those assigned at the experienced level.

Based on the program functional area, parenthetical titling may be used when special subject matter knowledge of a specific functional area is required.

PROBATIONARY PERIOD

Individuals appointed to a position in this class will be required to serve a probationary period of six months with the possibility of a six-month extension for a total of twelve months. If promoted to a position in this class, an individual will be required to serve a probationary period of six months. Performance will be carefully evaluated during the probationary period. Continued employment in this class will be contingent upon successful completion of the probationary period.

CODE DESIGNATIONS

Class Code: 13-2010-00

EEO Code: 2

Date Established: 03/10/2015