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Accounting Series

GS-0510

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SERIES DEFINITION

This series includes all positions the duties of which are to advise on or administer, supervise, or perform professional accounting work relating to the financial activities of governmental, quasi-governmental, or private sector organizations. The work includes the design, development, operation, or inspection of accounting systems; the prescription of accounting standards, policies, and requirements; the examination, analysis, and interpretation of accounting data, records, or reports; or the provision of accounting or financial management advice and assistance to management.

This standard supersedes all parts of the standard for the Accounting Series, GS-0510, published in February 1961, except for Part II, Audit, which was replaced by the [GS-0511 Auditing Series Standard, TS-63, May 1982](#). It also cancels guidance in "Distinguishing Professional From Nonprofessional Accounting Positions," GS-5000, published in April 1959.

EXCLUSIONS

1. Positions the duties of which require knowledge of accounting procedures or techniques or a knowledge of Government fiscal procedures, or both, but not requiring a professional knowledge and application of accounting principles and procedures are classified to appropriate series in the [Accounting and Budget Group, GS-0500](#) (e.g., the [Accounting Technician Series, GS-0525](#); the [Payroll Series, GS-0544](#); the [Budget Analysis Series, GS-0560](#)).
2. Positions the duties of which require a nonprofessional knowledge of accounting combined with paramount qualifications in another subject-matter field are classified to other series. Such series include the [Criminal Investigating Series, GS-1811](#); the [Financial Analysis Series, GS-1160](#); the [Inventory Management Series, GS-2010](#); and others depending upon the nature of the position.
3. Positions the duties of which are to determine tax liability and which, in addition to a professional knowledge of accounting, require a knowledge of tax laws, regulations and procedures are classified to the [Internal Revenue Agent Series, GS-0512](#).
4. Positions the duties of which require application of a professional knowledge of accounting practices, standards, and principles in the audit or similar examination of financial accounts and agency operations to determine financial and operating results are classified to the [Auditing Series, GS-0511](#).
5. Positions the duties of which require the management of an agency financial program to include as a minimum, accounting, budgeting, and management-financial reporting functions, and in some positions additional functions such as auditing, credit analysis, management analysis, are classified to the [Financial Management Series, GS-0505](#).

THE NATURE OF PROFESSIONAL ACCOUNTING WORK

Managers need accurate, timely financial information on agency programs for good decision making. Accountants provide this information through their development of comprehensive accounting systems tailored to agency programs and information requirements. Accountants develop financial information systems in consonance with recognized accounting theory and practices as taught in academic institutions and promulgated by accounting standards boards, professional accounting organizations, and the Comptroller General. Accountants must also meet any compilation and reporting requirements of the Treasury Department and the Office of Management and Budget (OMB), as well as the specific enabling legislation under which agency programs are managed. Not every professional accountant designs accounting systems. Accountants also operate, maintain, improve, and evaluate established systems. For the professional accountant, day-to-day accounting system operation and maintenance work should 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.

This standard applies only to accounting positions that are professional in nature, i.e., those that are properly classified to the Accounting Series, GS-0510. The following guidance assists users in determining if a position in the accounting field is professional or nonprofessional. Making this distinction is necessary to determine the appropriate qualifications for the work performed and to achieve efficient position management.

Professional accounting work is creative, analytical, evaluative, or interpretive. Its performance requires: a knowledge and application of theories and principles such as those gained from completion of professional accounting training in accredited colleges and universities, or very rarely, equivalent training gained through Government, public or private practice; an understanding of related subjects such as economics, statistics, business law, general management, investment, etc., and their relationship to accounting; and a knowledge of data processing applications in the management, synthesis and reporting of accounting data.

1. Knowledge of generally accepted accounting principles, concepts, and theories and the ability to apply them to theoretical and actual financial problems with versatility and judgment.
2. Knowledge of the applicability and limitations of common accounting practices and formulas.
3. Knowledge of and ability to adapt concepts, principles, and techniques of disciplines such as economics, business law, statistics, and data processing.
4. Ability to organize, analyze, interpret, and evaluate financial and management data in the solution of management, accounting, and taxation problems and the projection of results based on the alternatives selected.
5. Basic knowledge of the applicability and limitations of computer operations, electronic communications, spread sheet analysis, and data base creation and utilization.

6. Knowledge of and ability to apply legislation, principles of Federal appropriation law, Comptroller General Decisions, Treasury reporting requirements, and OMB instructions.

Usually professional accounting work and accounting technician work (bookkeeping) are both found in operating accounting organizations. Superficial similarities between the work of accountants and technicians can make it difficult to distinguish between them. This difficulty is compounded in some instances when an accountant spends some portion of time actually doing technician work. Often both accountants and technicians will work on or with the same records, reports, statements, and documents and often seem to be doing the same things. In some work situations the purpose for which tasks are performed may provide a basis for distinguishing the two kinds of positions and in others the determination can be based upon the nature of the mental processes that are brought to bear and the kinds of insights and understandings brought to decision making. The following comparison of accounting and technician work should help in contrasting the relative analytical, creative, evaluative, and advisory aspects of the work.

Accountants apply professional knowledges in such analytical work as:

- Determining the effect of transactions upon relationships underlying the accounting structure;
- Determining how the account structure should be developed or modified to better reflect the nature of transactions, their effect on financial conditions, and their management implications;
- Insuring that the accounts selected for use in recording individual transactions establish or maintain proper relationships throughout the entire account structure;
- Determining that the basis for the fullest disclosure of financial operations is provided;
- Insuring that the basis for the soundest reporting is provided;
- Determining that a basis is provided for application of accounting theories and formulas which will insure the soundest analytical interpretations of what is taking place within the agency's financial operations;
- Insuring that the basis is provided for rendering the most comprehensive advice to management concerning current problems, future programs, or the financial implications involved in policy decisions; and
- Recognizing that it is the managerial significance of financial data that is really important. To make reporting more meaningful and to expand the scope of its usefulness, the accountant maintains liaison with and obtains information from others having knowledge bearing on the situations reported. Accounting Technicians have knowledge of the established accounts in the system.

Technicians work with established procedures and accounts by:

- Classifying all types of transactions arising within the system to determine which accounts to debit and credit, the appropriate books of original entry, and the subsidiary records affected, in accordance with standard bookkeeping practice and the established accounting system; and
- Verifying and substantiating accounting data by examining files of accounting documents, confirming inclusion of information in accounts, etc., and reconciling divergent entries by tracing these to source documents. Technicians then attempt to balance accounts, which leads to determination of adjustment entries needed, and, from these records, prepare various reports, the scope and format of which are prescribed by accountants.

Technicians, lacking theoretical preparation, are not required to analyze an accounting system to determine need for its revision, and they are not expected to apply a theoretical knowledge of account relationships inherent in the design of a system. While technicians have learned the "how" of bookkeeping, they are not trained to discern or interpret the effects of the total financial operations taking place within the agency (i.e., connections between accounting, budgetary, financing, and other policies in the sphere of financial management).

For example, even if they, under direction, compute ratio analyses (indicators of financial trends which must be tested for reliability), the technicians normally are not required to apply the professional judgment necessary to decide on their use or rejection.

CASH MANAGEMENT AND INTERNAL CONTROLS

The work of accountants in the day-to-day management of accounting operations addresses the efficiency and economy with which funds are obligated, transferred, controlled, and reported. Accountants responsible for cash management activities concerned with very diversified inventories, and with receivables and payables involving voluminous income and expense accounts, have more than normal responsibility to insure that funds are efficiently controlled and that fiduciary reports accurately reflect results of financial operations. Such responsibility is evidenced by the requirement related to certification of financial statements and the statutory requirements to control funds in accord with applicable legislation. Accountants who manage operations that track large and diversified revenue projects, cost reimbursable projects, grant funding activities, or other types of commercial or industrial operations are also concerned with efficiency and economy because of the variety of funding sources and the large amount of money which may be involved. Systems and procedures which are well designed or closely monitored at the operating level reduce the risk of monetary losses to the U.S. Treasury in principal and interest earnings and in administrative errors of late payment, overpayment, or duplicate payment. Poorly designed and managed accounting systems adversely impact resource management causing loss of funds, excessive costs, and breach of legal and fiduciary requirements.

The great majority of accountants at all grade levels have at least some opportunity and a definite responsibility to increase the overall efficiency of systems or operations, improve accounting controls, and properly apply the standards of the regulatory agencies. For this reason the grade level criteria does not directly differentiate by the opportunity of individual accountants to save

the Government large amounts of money. This important aspect of accounting work is evaluated by directly measuring the difficulty and responsibility involved in designing, installing, and managing systems; developing and implementing policy; improving internal controls and other accounting work resulting in savings to the Government.

SERIES COVERAGE

There are four broad types of work performed by Government accountants. These are described as follows.

ACCOUNTING SYSTEM ADMINISTRATION

Accountants administer accounting systems to manage appropriated and nonappropriated funds. Generally, such funds are used for administrative operations omission related programs. Accounting for the operation and maintenance (O&M) expenses usually includes costs for salaries, office supplies, rent, travel, etc. Funds for these expenses are usually appropriated but may originate from fees for services or other funding. Most Government organizations also manage mission related or program activities for which special accounting programs are developed. Examples of such activities include inspecting food, grain, working conditions, or other public interest matters; leasing oil fields or grazing land; manufacturing or maintenance of equipment, infrastructure or strategic defense material; processing entitlements for compensation, pension, insurance, medical care, or veteran's benefits claims; and funding various grant programs. Financial transactions carried out during the day-to-day operation of an organization change its assets, liabilities, and equity. Through a knowledge of and consistent application of accounting principles to the accounting system the accountant updates the proper accounts and determines the effects of financial accounting transactions on operations of the organization.

When engaged in system administration accountants typically perform the following: oversee the entry of data into the various ledgers and records; prepare reports and statements; revise the system structure as directed or according to local needs; and advise managers on program operations as revealed by accounting data trends and reports.

Using the information supplied, managers can monitor the status of operations, improve program control, determine the impact of new requirements, change program emphasis, more accurately project future costs, and satisfy requirements for improved efficiencies. In the course of studying the effects of transactions on the system, responding to management requests for new information, or responding to new directives regarding system capability, accountants identify, develop, and implement accounting system changes. These changes may include the development of additional accounts or subsidiary information, the addition of new data fields, the integration of information on fund status with budget execution processes, or the elimination of redundant data and data reporting requirements.

Because most financial accounting systems are automated the accountant should have an understanding of the characteristics and capabilities of the accounting software architecture. In

addition, accountants are often involved with systems accountants in designing and installing systems.

ACCOUNTING SYSTEM DESIGN

Systems accountants have as a primary responsibility the design of new systems or the development of modifications to existing systems. Accounting system design is often a team effort among system users, accountants, and computer programmers and software specialists. At times, comprehensive accounting and management systems are purchased from outside sources rather than developed inhouse. In either case the systems accountants assist other accountants and management by: defining the nature and scope of activities to be covered by an accounting system; ensuring that all legislative, GAO, Treasury Department, and OMB requirements are satisfied; designing the system of accounts and providing for account recording and reconciliation at all appropriate levels; defining transaction security requirements and providing for audit trails; ensuring the software architecture provides for future expansion or changes; facilitating system access and query by authorized users; and providing for timely report generation. Systems accountants may also oversee new system installation, user training, and the continual modification of existing systems. In this systems modification oversight role, they help decide the priority of requested modifications, coordinate computer software and programming support, study the effect of changes on overall system operation, screen recommendations for new capabilities, etc.

STAFF ACCOUNTING

Staff accountants usually provide analysis and advice regarding accounting programs, financial systems, or public and private sector businesses. Examples of such work include developing agency accounting policies, advising on the accuracy of disclosure documents and the financial condition of businesses; advising on the effects of newly promulgated laws or the requirements or statements of central oversight agencies such as the Treasury Department, Office of Management and Budget, or the General Accounting Office.

ACCOUNTING OFFICER

Accounting officer positions are managerial in nature. They are responsible for the administration of an organization's accounting program and most if not all the accounting systems servicing the organization. As a minimum, the responsibilities include planning the program; developing, revising, or adapting accounting systems; operating and maintaining the accounting systems; advising managers on the accounting aspects of agency operations; and supervising accountants, technicians, voucher examiners, and other supporting personnel. In some instances not all servicing systems may be under the complete control of an accounting officer. For example, if a cabinet level department and some of its subordinate organizations use the same system, changes to the travel accounts may be managed by one organization while changes to the procurement accounts may be managed by another organization or at the department level. In these instances, the respective accounting officers are responsible for the integrity of the accounting records and reports.

TITLES

The following titles are authorized for this series. Except for Accounting Officer positions, positions which require supervisory qualifications and meet the definition of supervisor in the [Supervisory Grade Evaluation Guide](#) (SGEG), have the word "Supervisory" prefixed to the authorized title.

ACCOUNTANT

SUPERVISORY ACCOUNTANT

This is the appropriate title for positions primarily concerned with the preparation, analysis, interpretation and presentation of accounting data; the operation, maintenance, and modification of systems to meet local needs; the use of accounting information to recommend solutions to management problems and the structuring of organization programs; the management, operation, and analysis of cost accounting systems in connection with manufacturing or other business activities; or any combination of the above. This is also the appropriate title for combinations of different accounting work when no particular work is paramount.

SYSTEMS ACCOUNTANT

SUPERVISORY SYSTEMS ACCOUNTANT

This is the appropriate title for positions primarily concerned with the design, adaptation, or installation of automated accounting systems.

*STAFF ACCOUNTANT**SUPERVISORY STAFF ACCOUNTANT*

This is the appropriate title for a variety of positions primarily concerned with studying and advising on accounting and financial management matters.

ACCOUNTING OFFICER

This is the appropriate title for positions concerned with managing the total internal accounting function for an agency, bureau, service, installation, or other organization.

GLOSSARY

1. **ACCOUNT** - A group of like transactions under a descriptive or common heading.
2. **ACCOUNTING PRINCIPLES/STANDARDS** - Generally accepted principles and standards promulgated by the American Institute of Certified Public Accountants (AICPA), the Financial Accounting Standards Board (FASB), the Government Accounting Standards Board (GASB), the Comptroller General of the United States, the Office of Management and Budget (OMB), the Department of the Treasury, and other Federal regulatory bodies.
3. **ACCOUNTING SUBSYSTEM** - An automated or manual system which supplements a system and provides the individualized data required at a lower organizational level. It may include: general ledger, cost and property accounting; fund distribution and control; disbursing operations, including interfund transactions for and by others, and cross disbursing transactions; pay entitlements and performance measurement; accounts payable and receivable; and significant consolidation functions.
4. **ACCOUNTING SYSTEM** - The total structure of methods and procedures used to record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups or organizational components. It is comprised of various operations involving or authorizing, recording, classifying, and reporting financial data related to financing sources and gains, expenses, losses, and transfers, costs, assets, liabilities, and equity. It encompasses the procedures and processes from the point a transaction is authorized or initiated, through the processing of data (either manually or automatically), to issuance of financial statements and management information reports containing the data in detail or summary form.
5. **ADMINISTRATIVE SUPPORT SYSTEM** - A payroll system, personnel or other system for a support function.

6. ANALYSIS - The study of relationships and trends to determine whether or not the financial position and results of operations, and the financial progress of the business are satisfactory. Separating all or any part of a document or report into its constituent parts (e. g., by object class, line item, program goal, obligation, expenditure, disbursement, reimbursement) for the purpose of identifying and examining (e.g., qualifying) relationships of the parts to one another and other factors of financial management importance. The objective is to simplify or reduce data under review to more understandable forms.
7. APPLICATION - The program containing the data processing tasks of an accounting organization as performed in a computer based system. The process used to cause the computer to use and manipulate data to record a transaction or resolve a problem.
8. APPROPRIATION OR FUND ACCOUNT - An account established in the U. S. Treasury Department to record appropriated funds available for obligation. Each such account provides the framework for establishment of a set of balanced accounts on the books of the organization. These accounts also include revenue available for use without congressional appropriation action, such as revolving funds and trust funds (e.g., Social Security benefits).
9. FINANCIAL MANAGEMENT SYSTEM - The total of an organization's planning, programming, and budgeting system(s), accounting systems, and financial systems (both manual and automated) for recording and classifying financial data and reporting financial management information, including purchasing, property, inventory, etc.
10. FUNCTIONAL PROGRAM ACCOUNTING SYSTEM - An automated or manual system to accomplish management requirements unique to the organization.
11. FUNCTIONAL SYSTEMS DESIGN - Discipline required to plan, design, develop, and implement accounting systems using established manual and/or automated design standards and GAO standards in a logical and structured manner.
12. INTERNAL CONTROLS - All methods and measures adopted within an entity to safeguard its assets, check accuracy and reliability of its accounting data and records, promote operational efficiency, and encourage adherence to established managerial policies.
13. NONAPPROPRIATED FUNDS - Cash and other assets received from sources other than congressional authorization; primarily from the sale of goods and services to authorized military members or civilians. These funds are used to support or provide morale, recreational, religious, and educational programs.
14. PROGRAM - (1) Any mission authorized by law or regulation which is financed by appropriated funds, reimbursements, revenues, transfers, or other available funds; (2) A planned course of action and scheduled resources developed for accomplishment of a specific objective(s) within a specific period of time.

EVALUATION OF POSITIONS

The factor level criteria provided in this standard apply to accountant positions and may be used to classify jobs at grades GS-5 through GS-15. Only the designated point values may be used. Positions meeting the criteria of the [Supervisory Grade Evaluation Guide](#) (SGEG), Part II, are evaluated by that guide when the supervisory duties are grade controlling. (See note under "Excluded Managerial Positions" on pages 37-38 of that guide.)

More complete instructions for evaluating positions are found in the [introductory material for the Factor Evaluation System](#).

GRADE CONVERSION TABLE

Total points on all evaluation factors are converted to GS grade as follows:

GS Grade	Point Range
5	855-1100
6	1105-1350
7	1355-1600
8	1605-1850
9	1855-2100
10	2105-2350
11	2355-2750
12	2755-3150
13	3155-3600
14	3605-4050
15	4055- up

FACTOR LEVEL DESCRIPTIONS

FACTOR 1, KNOWLEDGE REQUIRED BY THE POSITION

Level 1-5 -- 750 points

A professional knowledge of the concepts and principles of accounting needed to perform assignments designed to (1) provide experience in the practical application of accounting concepts, principles, procedures, and techniques; (2) develop familiarity with the accounting systems, practices, regulations, and operations of a Federal program; and (3) provide experience in using the specific procedures of automated accounting systems to find, review, or change accounting data in automated files of transactions, ledgers, accounts, and summary reports and financial statements.

Level 1-6 -- 950 points

A professional knowledge of accounting practices, methods, and techniques required to perform assignments independently using procedures and practices that are conventional and apply to most situations encountered.

A knowledge of common administrative support or small business accounting systems (e.g., for payroll, purchases, maintenance, sales, services) and a knowledge of their governing regulations and fiscal practices to ensure the system accurately portrays operations and adheres to accepted principles.

The assignments usually have characteristics such as the following:

- Organizational programs covered by the accounting system are stable though there may be periodic fluctuations in the volume of transactions. Few modifications or additions are required to charts of accounts, the accounting processes, or the accounting system.
- The accounting system adequately accommodates and reflects program or administrative operations. Its design facilitates capturing new data, establishing new control accounts, and generating new reports requested by management. The work refines local accounting operations or insures the smooth incorporation of changes developed elsewhere.

Illustrations:

- Knowledge and skill to develop a procedure and write instructions for technicians on canceling and reissuing checks to vendors and making entries in the proper accounts.
- Knowledge and skill to study financial events during a particular period of time and compare findings with previous reports to determine and report on trends.
- Knowledge and skill to develop local procedures and coordinate local changes in the processing of transportation requests. The accountant redesigns the authorization form; instructs agency personnel on new procedures and the data required to match invoices and vouchers; consolidates codes in the accounts structure and instructs technicians on making entries in the proper accounts.

Level 1-7 -- 1250 points

A professional knowledge of accounting theories, practices, methods, and techniques and a knowledge of organizational or program practices, policies, functions, and programs to accomplish independently a variety of assignments. Skill in analyzing accounting systems or in modifying and adapting conventional accounting and analytical techniques to solve a variety of accounting problems. A knowledge of automated systems design practices and limitations to describe systems specifications and requirements to computer programmers and software specialists. Assignments normally have characteristics such as the following:

- Maintaining an accounting system requiring on a regular basis: (1) advising managers on changing program operations; (2) formatting of new reports to satisfy management's information requirements; (3) creating new account structures and procedural instructions to gather new information or to satisfy regulatory or legislative changes or; (4) examining documents, records, and accounting reports and processes to assure conformance with generally accepted accounting principles, new operating procedures, and revised regulations.
- Revising an existing system or designing a subsystem requiring consideration of laws, regulations, or requirements specific to agency functional programs (e.g., a local system or subsystem for tracking the purchase, storage, transportation, and end use of military supplies, or for determining royalties due on the extraction of oil and gas).

ILLUSTRATIONS:

- Knowledge and skill to assure the effective operation of an accounts payable function responsible for payment on commercial purchases, contracts, and Federally provided goods and services by: insuring the legality and timeliness of payments; creating subsidiary ledgers, control mechanisms and other accounting tools; advising managers on efficient document flow and billings, regulatory requirements, and problem areas; and developing operating procedures for technicians and support personnel.
- Knowledge and skill to serve as a Systems Accountant responsible for developing an automated subsystem for voucher examining and disbursing. The system provides for inhouse processing of commercial vouchers and payment for transactions completed by other organizations. The accountant determines functional accounting requirements, assures interface with the larger automated management system, guides systems programming, develops functional tests, writes instruction manuals, gives oral presentations on development progress, and attends meetings on system integration and problem resolution.
- Knowledge and skill to serve as an accountant responsible for accounting systems covering operations and expenses such as payroll, travel, transportation, supplies, rents, services, inventory, or commercial accounts. Participates in decision-making sessions and advises a number of program managers on regulatory requirements, financial policies, the interpretation of data, and program improvements through analysis of program operations, monthly reports, and special systems edits.

Level 1-8 -- 1550 points

In addition to knowledges at the previous level, a professional knowledge of the theory, concepts, and practices of accounting and skill and ability to apply this knowledge to broad and difficult assignments. At this level accountants are experts in developing and installing accounting systems, developing and promulgating accounting policies and standards covering operations in the Government or in the private sector, or exercising broad responsibilities to solve problems of above average difficulty in maintaining accounting systems. Assignments normally have characteristics such as the following:

- Applying a knowledge of specialized areas of accounting (e.g., securities law, or cost accounting standards) to solve controversial problems in financial reporting or regulation.
- Applying a knowledge of a number of accounting systems and related appropriation programs to maintain an entire accounting program; to integrate improvements to accounting system capabilities; and to solve problems in overall program management and reporting requirements.
- Applying a knowledge of legislation, regulations, and automated system software characteristics and capabilities in developing accounting systems for functional programs.
- Applying a knowledge of financial information systems to define specifications and evaluate proposals to integrate a number of administrative support systems or functional program accounting systems.

ILLUSTRATIONS:

- Knowledge and skill to provide staff direction and guidance in the design, development, and implementation of an automated payroll accounting system. Provides authoritative policy interpretations and functional recommendations on the system's overall structure, and resolves major problems that arise in producing a smoothly running and effective system and integrating it with other financial management systems.
- Knowledge and skill to serve as a staff expert on a program such as foreign military sales or the export of agricultural commodities on credit. Coordinates the resolution of accounting system problems arising from factors such as changes in legislation, recent changes in the status of the country's need, financial condition. Develops policies with respect to financing program operations, determining accounting system adequacy, qualifying cooperating businesses, or similar critical policy development on other aspects of the program. Develops regulations and guidelines for program users.
- Knowledge and skill to serve as a Systems Accountant developing an automated accounting system for tracking the acquisition, distribution, and use of oil, gasoline, and aviation fuel at installations worldwide.
- Knowledge and skill to develop and monitor a local accounting internal control program to: identify problem areas; determine the action required to improve operating program effectiveness; and maintain the integrity of financial information. Advises financial and program managers and other accountants on difficult accounting problems and provides systems solutions to control and reporting problems.
- Knowledge and skill to maintain operating accounting systems where there is a greater than normal need to correlate improvements with the entire system and there is substantial need for improving systems capability and providing solutions to program management problems. Identifies which operating policies and procedures or systems aspects should be established or

revised; determines the meaning of data contained in reports and statements in order to identify problem areas and to advise managers; and addresses similar broad issues to establish or implement overall systems improvements.

FACTOR 2, SUPERVISORY CONTROLS

Level 2-1 -- 25 points

The supervisor makes assignments with specific directions that cover what to do, the methods to use, and what to bring to the supervisor's attention. The accountant works as instructed and consults with the supervisor on all problems not specifically covered by the original instructions. The work is closely reviewed while in progress and when completed to see that directions have been followed and the results are complete and accurate.

Level 2-2 -- 125 points

The supervisor makes assignments with general instructions as to the purpose of the assignment, limitations, expected deadlines, and priorities. The supervisor also gives advice on any peculiarities of the assignment such as type of accounting problems that may arise, management practices used, unusual transactions, or automated system peculiarities. The accountant, working independently, conforms to established accounting practices and prescribed procedures referring problems that arise to the supervisor for help or a decision. Completed work is reviewed closely to verify accuracy and conformance to required procedures and any special instructions. Review of the work increases with more difficult assignments.

Level 2-3 -- 275 points

The supervisor makes assignments by discussing possible problem areas and defining objectives, priorities, and deadlines.

The accountant independently plans and carries out the assignment using accepted accounting practices. Problems that arise are handled in accordance with instructions, policies, and guidelines. Controversial information such as a possible weakness in controls is brought to the attention of the supervisor.

Completed work is reviewed for technical soundness, appropriateness, and conformity to policy and requirements. Proposals and conclusions are evaluated for reasonableness and utility within the accounting structure and program operations. The methods used in arriving at the end results are not usually reviewed in detail.

Level 2-4 -- 450 points

The supervisor makes assignments by outlining the overall objectives and the resources available. The accountant and supervisor discuss time frames, scope of the assignment, and possible approaches.

The accountant, fully experienced in applying professional concepts and methodologies and knowledgeable in functional program characteristics and requirements, is responsible for such actions as planning and carrying out the assignment; directing other accountants; resolving most of the conflicts that arise; coordinating with system support personnel, computer programmers, program managers, and others as necessary; interpreting policy and regulatory requirements; and providing recommendations for improvement in order to meet program objectives. The accountant keeps the supervisor informed of progress, and of potentially controversial matters such as major problems in completing accounting systems development or installation, or on trends in major financial programs.

Completed work is reviewed for soundness of overall approach, effectiveness in meeting requirements or expected results and workability of recommendations regarding agency operating programs.

Level 2-5 -- 650 points

The supervisor provides administrative direction in terms of broadly defined missions or functions of the organization.

The accountant defines objectives and independently plans, designs, and carries out the work to be done. Completed assignments are considered technically authoritative and the most appropriate accounting treatment for the application. They are normally accepted without significant changes.

Review of the work covers such matters as fulfillment of accounting program objectives, the effect of advice on the overall accounting program, or the effective integration of accounting systems with accounting programs or systems of other agencies or of services within the agency. Recommendations for new systems or methods are usually evaluated in light of the availability of funds, personnel, and equipment capabilities, other resources, or other priorities.

FACTOR 3, GUIDELINES

For this factor, guidelines refer to the following:

- agency regulations and legislation covering program operations;
- accounting system documentation;
- principles of Federal appropriation law and Comptroller General decisions;

- guidelines, circulars, and regulations developed by other agencies and organizations such as the General Accounting Office (GAO), the Treasury Department, the Cost Accounting Standards Board (CASB), the Financial Accounting Standards Board (FASB), the Joint Financial Management Improvement Program (JFMIP), the General Services Administration (GSA), the Office of Management and Budget (OMB), and functional regulations such as the Federal acquisition regulations; agency-developed accounting handbooks and manuals; or a treatise on accounting theory or guidance for developing solutions to difficult accounting problems.

Level 3-1 -- 25 points

Specific detailed guidelines covering all aspects of the work are available to the accountant. Assignments involve routine transactions designed to increase knowledge and proficiency as well as to assist office operations. Some examples include preparing standardized reconciliations, comparing financial statements with uniform accounting classifications, or counting cash and other assets.

The accountant works in strict adherence to the guidelines. Deviations must be authorized by the supervisor.

Level 3-2 -- 125 points

A number of procedural guidelines that specifically cover the assigned work are available to the accountant. These guidelines include clear precedents applicable to similar situations, applicable portions of accounting handbooks, and written instructions covering uniform treatment of accounts and ledgers. Special instructions relate to the specific characteristics of the assigned work.

The accountant chooses the applicable guidelines and uses judgment in performing those aspects of the work not specifically prescribed. For example, judgment may be used in blocking and transmitting a manageable number of source documents, annotating consistently different types of obligations, or adjusting automated billing in reimbursable transactions. Situations not readily fitting instructions or other applicable guidelines are referred to the supervisor for resolution.

Level 3-3 -- 275 points

The guidelines that are available are not completely applicable to some of the work or have gaps in specificity. At this level guidelines may include, for example, handbooks developed at higher echelons covering a range of agency accounting operations. The handbooks may provide suggestions and goals for increasing effective advisory services to management, as well as procedures to be either implemented or considered in establishing local accounting office practices. Normally, the guidelines provide a preferred approach or describe generally accepted requirements for recording and reporting transactions rather than precisely delineating requirements. Another example is a handbook of characteristics and specifications for a new

automated accounting or financial information management system where the manual is incomplete in covering many minor problems that arise.

The accountant uses judgment in interpreting and adapting guidelines and work directions for application to specific cases or problems. The accountant analyzes results and recommends changes.

Level 3-4 -- 450 points

Guidelines or references are stated in general terms. For example, user requirements which define the general specifications or capabilities for management/financial information systems, or information system specifications which provide the parameters from which an accounting system is designed or extensively modified. At this level the guidelines may cover an aspect of the work not encountered in the normal cycle of accounting operations such as nonspecific guidance on the generation of a new type of report from information currently available in the system, or general guidance on modifying the system to accept new kinds of information. The need to add new types of input or generate new types of reports had not previously arisen so applicable precedents or detailed instructions from higher echelons are unavailable or of limited use.

At this level some accountants develop new methods or criteria. For example, accountants responsible for developing the guidelines for installing or modifying accounting and or billing systems at the operating level; or developing (for use by other accountants) material to supplement or explain guidelines received from headquarters, the Department of Treasury, the General Accounting Office, or Office of Management and Budget; preparing specific guidance for a team of accountants and other specialists concerned with the development of, or major modification to, an accounting system; or developing reporting requirements covering special or unusual circumstances. Some accountants track or note major trends in financial data or business practices in order to develop new regulations and assess the effectiveness of existing regulations.

The accountant uses judgment in deviating from traditional methods to develop new methods, criteria, or policies.

Level 3-5 -- 650 points

Guidelines consist of broad policy statements and basic legislation which require extensive interpretation.

The accountant uses judgment and ingenuity in interpreting the intent of legislation and broad program objectives to develop financial management policy for use throughout a department or comparable organization or throughout the executive branch of Government.

For example, developing guidelines leading to installation in a number of agencies of compatible automated accounting systems; or guidelines for content and format of reports used by upper

management to shape overall Government fiscal policy; or other comparable guidelines. The accountant is recognized as a technical authority in a field of accounting with responsibility for the development of policies, as well as standards and guidelines, for use by other accountants in an agency or in a functional area across agency lines in order to satisfy new programs and meet legislative intent.

FACTOR 4, COMPLEXITY

Level 4-2 -- 75 points

Assignments usually consist of specific tasks designed to orient the accountant in the practical application of theory and basic principles of accounting in the context of the regulations, organization, requirements, and other characteristics of a Federal program or operation and, as applicable, the specific characteristics and instructions of automated systems access and update.

Decisions regarding what needs to be done follow well accepted accounting practices, and established practices within the organization.

Actions to be taken or responses to be made are based on factual differences such as the type and kind of information needed on balance sheets, the consistency of various ledger entries with original documents and the portrayal of data in chart, table, or graph form to reflect specific facts.

Level 4-3 -- 150 points

At this level accountants are assigned work requiring the application of established practices. For example, the work can encompass ongoing responsibility for one segment of a local accounting operation such as accounts receivable or accounts payable, or it can include responsibility for some or all accounting system operations where program operations are stable and accounting system requirements are established and well-documented.

Decisions regarding what needs to be done require an analysis of accounting systems and functions for programs that are stable, where pertinent issues are known and where there are few conflicts in determining the treatment of financial transactions or the content and format of reports. The accountant may manage the activities of accounting technicians, voucher examiners, or other support personnel and provide direction in solving nonroutine transactions. Actions taken involve: tracking ongoing operations and solving problems that arise; studying existing reports, accounts or instructions to streamline operations or provide reports with greater detail; preparing specific instructions for ongoing operations; documenting accounting system features designed by higher level accountants; or advising managers or others when transactions differ from norms in nature and volume.

Level 4-4 -- 225 points

This level is appropriate for a wide range of responsible accounting functions such as:

1. analysis of program operations for impact upon the accounting or financial management system;
2. analysis of trends or anomalies in accounting system transactions and their significance to ongoing agency programs or commercial operations;
3. analysis of specific problem areas arising within the accounting system or program operations and determining a solution through accounting system redesign, or through modifications to automated system hardware, software or programming, or through changes to functional program workflow practices, or procedures;
4. analysis of accounting system effectiveness and working towards ongoing improvement through better internal controls, provision of greater detail, redesign of reports, or faster consolidation of data;
5. meeting with and advising agency managers on satisfying regulatory requirements, saving money, reprogramming funds, eliminating waste and fraud, or improving operations;
6. advising on the financial health of activities such as an industrial facility or a grouping of different commercial activities covered by one accounting system;
7. designing internal controls to track financial records; safeguard assets; and insure accurate valuation, properly classified transactions, and reliable financial statements and reports; or
8. other work requiring an analysis of nonstandard accounting operations and/or complex agency programs.

Decisions regarding what needs to be done require an assessment of a variety of conditions inherent in the design and operation of accounting systems, to include: the complexity and variability of programs accounted for; user interaction (with or without automated systems with on-line access); changes occasioned by new requirements, regulations, legislation, or computer systems; the various accounting approaches available; and the need to guard against theft or fraud.

The work requires actions by the employee such as determining the nature and extent of problem areas, developing recommendations best fitting particular situations, coordinating document flow and data use among a number of organizations, and effectively presenting alternative solutions to management.

Level 4-5 -- 325 points

Work at this level is characterized by solving accounting problems in particularly difficult and responsible circumstances. The accountant may have major responsibilities in accounting systems development or design, or operation and maintenance responsibilities with overall responsibility for system operation.

The work includes advising a number of program directors, and preparing a number of regular and special purpose reports. Both systems development and operating accountants usually work with a variety of accounting systems or in environments where there is significant interface with automated management systems such as personnel or supply or other similar management systems, or they regularly integrate improvements to the accounting system which were developed elsewhere. The accountant must carefully schedule the testing of improvements to insure regular reporting requirements are not compromised. At this level an accountant is an expert or authority in some aspect of accounting or in the application of accounting to some specialized mission related program or function.

Decisions regarding what needs to be done are complicated by such conditions as: the diversity of systems that must be integrated in a single system; interpreting administration policies and legislation covering highly sensitive programs; or, the number and variability of administrative support and specialized functional programs served by the accounting system(s). Decisions may balance conflicting issues such as costs versus management information requirements, may establish criteria for accountants at lower levels, or may define the scope or features of a new automated system.

The work requires the accountant to be adept at conceiving new strategies for the solution of accounting problems.

Level 4-6 -- 450 points

Work at this level is characterized by broad or highly difficult assignments typically found at the highest organizational levels. In some accounting officer or systems accountant positions, the accounting system environment may be changing and new systems having expanded capabilities are replacing older systems. New and old systems coexist until change over is complete thus complicating the resolution of problems that arise. For example, the immediate development of new reports or the accounting treatment for new programs may have to be accomplished for both new and old systems. Some systems or staff accountants may provide accounting program direction or expert advice and coordination for several organizational levels where a large number of accountants, functional program specialists, and computer systems analysts are involved in program definition and solution. In other positions a staff accountant may work on assignments affecting the direction of the accounting program over a number of years. These assignments may require applying new theory or technology to accounting for functional programs or interpreting new legislation or regulations for application to complete systems

Decisions regarding what needs to be done require extensive probing and analysis. For example, determining the effect of delaying or immediately implementing department wide accounting systems modifications where immediate implementation would ultimately cost more, but delayed implementation would withhold important data needed by managers. Or, for example, assessing accounting program requirements for a major department over a number of years in order to improve the quality of financial management advice.

The work requires establishing accounting programs of central importance to the mission of the department or agency, or resolving extremely stubborn accounting problems where for example there are conflicting demands from such conditions as funding priorities, economic interest, public interest, or equivalent concerns.

FACTOR 5, SCOPE AND EFFECT

Level 5-1 -- 25 points

The purpose of the work is to train the accountant in the application of accounting theory and concepts and to familiarize the accountant with the particular programs, automated system procedures, functions, and organizations of the agency.

The work of the accountant facilitates the work of other accountants within the immediate organizational unit.

Level 5-2 -- 75 points

The purpose of the work is to perform specific tasks such as the checking of data, comparing reports to source documents, or authorizations against transactions, or drafting instructions describing internal procedures.

The work affects the accuracy and completeness of ledgers and reports.

Level 5-3 -- 150 points

The purpose of the work is to perform independently a variety of accounting work, applying conventional accounting principles and procedures.

The work affects the operation and management of programs by providing accurate and timely financial data. The work ensures that: recurring reports are accurately compiled and completed on time; accounting data are pertinent to the application and are available for use by other accountants, or other program support personnel such as budget analysts; and that anomalies in system operation are promptly detected and either corrected or reported.

Level 5-4 -- 225 points

The purpose of the work is to plan and execute modifications to: accounting systems, and/or accounting program operations; the management, control and flow of accounting system input documents and source data; the content and nature of financial reports; or, other aspects of

accounting systems such as the use of computerized accounting equipment. Accountants at this level: advise agency managers on the pertinence of accounting data to program operations; advise on the fiscal management of program operations; and, promote efficiency in the distribution, reallocation, and use of appropriated or nonappropriated funds.

The work affects the way financial management accounting systems and operations are structured and operate and/or the use of financial data in planning organizational operations, or the efficient use of funds.

Level 5-5 -- 325 points

The purpose of the work is to solve significant problems in the development of accounting systems or in the financial management of organization programs. At this level, some accountants coordinate the work of others, e.g., accountants, systems analysts, computer programmers, or functional program specialists, in developing and installing new accounting systems or managing accounting programs. Other accountants may develop specifications and requirements for the contractual development of financial management systems that are integrated with personnel or supply management systems or they may serve as technical advisors or experts in the financial management aspects of specific functional programs and provide expert advice on the application and impact of new legislation or new initiatives originating at higher levels. Some accountants coordinate the management and operation of ongoing accounting programs where financial management advice and information is provided to numerous program officials who may be funded by a number of appropriations.

In all cases, the accountant provides expert advice to accountants, program officials and/or other specialists. The nature of this advice includes interpreting account regulations for systems development efforts or program operations, or providing (through an indepth knowledge of specific accounting systems) an assessment of the impact of proposed systems features on major systems development or modification efforts, or providing other advice or direction of a comparable nature where the accountant functions as a technical authority or has significant advisory or coordinative responsibilities.

The work affects the work of other expert accountants and other specialists and provides a basis for the comprehensive application of accounting principles, concepts, and techniques to the development or management of complex accounting systems and the resolution of agency financial management problems.

Level 5-6 -- 450 points

The purpose of the work is to plan and direct assignments vital to the success of the accounting program of a department or independent agency. Typically, at this level the assignments are not specific to a particular accounting system or systems but address the role of accounting in the solution of management problems.

The accountant develops proposals that shape and control the direction of the accounting program over a number of years and influence such management concerns as manpower and training levels or the major reallocation of resources. Assignments at this level result in the development of wide ranging policies and affect the overall efficiency and economy of major agency programs.

FACTOR 6, PERSONAL CONTACTS AND FACTOR 7, PURPOSE OF CONTACTS

Persons Contacted

1. Other accountants and support personnel in the immediate office or related units within the agency.
2. Employees in the agency, both inside and outside the immediate organization. People contacted are often in management support positions such as in budget offices, personnel, electronic data processing.
3. Officials, managers, professionals, and employees of other agencies and outside organizations. Typical of these contacts are representatives of contractors, lawyers and accountants of business firms, administrators, and representatives of state and local governments or other Federal agencies. Also characteristic of contacts at this level are the director or deputy director of the employing agency.
4. High ranking officials from outside the employing department or agency at national or international levels in highly unstructured settings. Contacts at this level are those with members of congress, Presidential advisors and cabinet level appointees of major departments and agencies, presidents of large national or international firms, presidents of national unions, governors, or mayors of large cities.

Purpose of Contacts

- a. To acquire or exchange information or facts needed to complete an assignment.
- b. To plan, coordinate, or conduct accounting assignments. The accountant arranges for interviews and meetings and obtains information. The accountant discusses with others such matters as the significance of guidelines, the appropriateness of recommendations, the necessity for additional facts, and the preferred course of action. The accountant resolves problems related to assignment of responsibility, coordinates the technical support of subject-matter experts, and, in general, resolves questions and clarifies problems. Though differences of opinion may exist, the persons contacted are usually working toward a common goal and generally are cooperative.
- c. To influence others to the accountant's point of view regarding technical methods, concepts, or procedures or to secure cooperation when others hold strongly opposed points of view. In many cases, any number of courses of action may ultimately be successful but there may be wide disagreement on the relative merits of each in terms of time and effort expended and the efficient use of funds, manpower and computer resources as well as the merits of the technical accounting issues in question.

- d. To justify, defend, negotiate, or settle matters involving significant or controversial issues. Typically at this level, accountants attend meetings to accomplish such goals as giving overall direction to the organization's accounting programs, achieving major economies, or developing standards and guides for complex programs or activities. The persons contacted have diverse viewpoints goals, or objectives concerning the issue or problem requiring the accountant to achieve a common understanding of the problem and arrive at a compromise or develop suitable alternatives. The accountant is usually concerned with long range issues or problems.

P U R P O S E

C O N T A C T S		a	b	c	d
	1	30	60	130*	230*
	2	45	75	145	245
	3	80	110	180	280
	4	130*	160	230	330

*These combinations are probably unrealistic.

FACTOR 8, PHYSICAL DEMANDS

Level 8-1 -- 5 points

The work is principally sedentary. There may be some walking in factories, warehouses, supply dumps, and similar areas to check on inventories and the existence of, or nature of, equipment and property.

FACTOR 9, WORK ENVIRONMENT

NOTE: Regulations governing pay for irregular or intermittent duty involving unusual physical hardship or hazard are in Chapter 550, Federal Personnel Manual.

Level 9-1 -- 5 points

The work is usually performed in an office setting.