

0510,Accountant,GS-07

Based on PD Tracking Number 0002149

PD Tracking Number 0002150

Department of the Interior Standardized Position Descriptions for Bureau Headquarters Level Positions.

#### Introduction

The incumbent of this position serves as an advanced trainee accountant, utilizing a professional knowledge of accounting principles and procedures in carrying out developmental assignments.

#### Major Duties

The employee performs a variety of routine technical accounting tasks that are structured to increase the employees professional competence in the application of accounting principles, procedures, and techniques. Duties typically include the following:

examining accounting documents for proper accounting classification and authorization;

performing reconciliations;

analyzing a variety of accounts;

entering and processing data into various accounts and the general ledger;

adjusting differences between the general ledger and subsidiary accounts;

closing entries;

preparing monthly trial balances and financial reports;

developing automated accounting instructions and procedures for routine transactions; and/or

analyzing financial and statistical data from domestic and/or foreign business firms.

Factor 1, Knowledge Required by the Position Level 1-6, 950 points

This position requires:

professional knowledge of accounting principles, practices, methods, and techniques;

knowledge of Federal accounting regulations, procedures, policies, and precedents;

knowledge of procedures to enter, modify, retrieve, and delete information in an automated accounting system;

knowledge of the Department-wide financial system and reporting requirements of other agencies such as GAO, OMB, and Treasury: and

ability to use various types of software such as word processing, spreadsheets, local area networks, and macro techniques

sufficient to:

perform a variety of routine accounting assignments;

participate in planning and conducting accounting and financial management studies;  
conduct limited financial reviews;  
determine compliance with established accounting principles and standards;  
identify minor system problems;  
assist in the correction of internal control and reporting weaknesses; and  
prepare various types of financial and narrative reports, including analyzing, preparing, and entering accounting entries.

#### Factor 2, Supervisory Controls Level 2-2, 125 points

The employee works under the supervision of a higher graded employee in the Bureau Finance Office who;

makes assignments;  
provides direction and guidance; and  
suggests techniques for handling unusual problems and situations.

The employee, working independently;

conforms to established accounting and financial management practices and organizational procedures; and  
refers problems to the higher level employee for help or decision.

The higher grade employee reviews completed work for accuracy, conformance to organizational policy and procedure, and adherence to instructions.

#### Factor 3, Guidelines Level 3-2, 25 points

Guidelines consist of established precedents, standards, laws, regulations, and organizational policy.

The employee must use judgment in choosing between guidelines which are specific to most work situations. Assistance is readily available from higher level employees.

#### Factor 4, Complexity Level 4-3, 150 points

Work involves applying a wide variety of established accounting processes and practices to a wide variety of work situations.

Decisions regarding what needs to be done require analysis of phases of accounting and financial management systems and functions for programs that are stable, where precedent Issues are known, and where few conflicts in determining treatment of financial transactions or content end

format of reports exist.

Factor 5, Scope and EffectLevel 5-2, 75 points

Work involves performing a variety of specific routine accounting tasks. Work affects the accuracy, completeness, and reliability of other accounting transactions.

Factor 6, Personal Contacts and Factor 7, Purpose of Contacts Level 2a, 45 points

Contacts are with employees both inside and outside the immediate organization, e.g., administrative officers, budget analysts, and IT personnel.

Contacts are made to acquire or exchange information or facts needed to complete assignments.

Factor 8, Physical DemandsLevel 8-1, 5 points

The work requires no special physical demands. It may involve some walking, standing, bending, or carrying of light items such as files, computer reports, or office supplies.

Factor 9, Work EnvironmentLevel 9-1, 5 points

Work is performed in an office setting with adequate light, heat, and ventilation.

TOTAL POINTS 1480

GRADE CONVERSION - GS-07