

Iowa Department of Administrative Services – Human Resources Enterprise
Classification Series Guidelines

Accountant Series

Classes in the Series

<u>Class Code</u>	<u>Class Title</u>
00311/90311	Accountant
00312/90312	Accountant Senior

Series Concept

Positions in this series perform professional accounting work involving the analysis, reconciliation, interpretation, and reporting of financial data. Positions are responsible for ensuring the accuracy and integrity of financial records, applying accounting principles and standards, and resolving complex or non-routine issues.

Work is distinguished from technical accounting work by its emphasis on analysis, judgment, and accountability for financial outcomes, rather than transactional processing. It involves going beyond the direct task to research, diagnose, and resolve the root cause of the issue.

Positions may administer assigned accounting functions or financial processes and serve as escalation points for complex issues arising from accounting support activities.

Exclusions

The following are excluded from classification within this series:

1. Positions performing technical support work focused on the processing and maintenance of financial and accounting transactions in accordance with established policies, procedures, and system controls should be classified in the Accounting Support Technician Series.
2. Positions assigned responsibility for budgetary matters as their primary function should be allocated to the Budget Analyst series.
3. Auditors for which a specific job class or class series exists in the classification plan.

Class Distinctions

Accountant

Positions in this class perform professional accounting work involving the analysis, reconciliation, and reporting of financial data. Incumbents apply established accounting principles to evaluate financial information, identify discrepancies, and resolve moderately-complex issues. They administer assigned accounting processes or defined segments of accounting functions and ensure compliance with applicable policies and standards.

Work at this level is performed with a moderate degree of independence within established guidelines. More complex or sensitive issues may be referred to a higher-level accountant or supervisor.

Accountant Senior

Positions in this class perform advanced professional accounting work and lead assigned accounting functions or financial process areas. Incumbents analyze complex financial data, interpret accounting standards and policies, and resolve highly-complex or systemic issues affecting multiple processes,

Accountant Series

funding sources, or reporting areas. They ensure the integrity of financial operations and may develop procedures, controls, and guidance to support consistent and compliant accounting practices.

Work at this level involves a high degree of independence, judgment, and accountability for financial outcomes. Position incumbents serve as subject matter experts and escalation points for complex, sensitive, or unusual accounting issues. Lead work duties may be performed at this level.

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