

ACCOUNTANT III

NATURE AND PURPOSE OF WORK

Classification is comprised of positions in the Department of Finance and Management, whose purpose is to ensure timely and quality accounting records and financial statements with more independence and at a higher level of responsibility than that of an Accountant I or II. Positions of the class perform accounting work requiring knowledge of the theory and practice of recording, classifying, examining, and analyzing fiscal transactions and the preparation of financial statements, in addition to the interpretation of the general ledger, subsidiary ledgers, and reports submitted by others. Positions work under the general direction of the Chief Accountant, and will act as lead workers, and may supervise Accountant I, Accountant II, or Accounting Specialist positions.

ILLUSTRATIVE EXAMPLES OF WORK (Note: These examples are intended only to illustrate the various types of work performed by incumbents in this class. All of the duties performed by any one incumbent may not be listed, nor does any incumbent perform all of these duties.)

Analyzes effects of transactions upon accounting relationships, and evaluates alternative means of treating transactions. Participates in planning, development and revision of accounting systems. Interprets meaning of accounting records, reports, and statements, prepares accounting entries, and advises operating officials on accounting matters. Develops, monitors, and reports on important financial indicators. Prepares cash forecasts and accounting schedules used to monitor the financial position of various funds. Works independently on special projects, conducts detailed research and reports to operation officials the findings and recommends course of action. Trains others on the proper application of the more technical accounting principles. Recommends improvements, adaptation, or revisions in the accounting system and/or procedures. Gathers and evaluates cost data and audit information, and in correcting entries. Researches and provides information and recommendations dealing with the Governmental Accounting Standards Board (GASB) Pronouncement, State, and Federal regulatory compliance.

Performs related work as required.

NECESSARY KNOWLEDGE, ABILITIES, AND SKILLS

Considerable knowledge of theory and practices of accounting related to the area of assignment to include knowledge of governmental accounting principles and methods and their application to public utility accounting.

Considerable knowledge of the data available for developing reports and of the accounting and statistical methods required to summarize this data in a manner meaningful for making managerial decisions.

Knowledge of the preparation of financial statements and analytical reports.

Knowledge of computer applications as required by area of assignment.

Ability to review fiscal and other types of information gathered by others and make recommendations for alternative lines of action.

Ability to communicate effectively, orally and in writing, with superiors, subordinates and others.

Ability to meet deadlines in carrying out duties.

Ability to deal with people in a courteous, tactful, and effective manner.

DESIRABLE TRAINING AND EXPERIENCE

Graduation from a four-year college or university with major course work in accounting or a related field, and considerable accounting experience involved in the preparation or evaluation of accounting and statistical reports, including experience in utility accounting prescribed by the Federal Energy Regulatory Commission; or any equivalent combination of training and experience. Certification as a Public Accountant in the State of Louisiana.