## ACCOUNTANT II

#### NATURE AND PURPOSE OF WORK

Positions of this class perform work requiring knowledge of the theory and practice of accounting, including recording, classifying, and examining financial data, analyzing fiscal transactions, performing wholesale billing under contract terms, reviewing and forecasting cost requirements including those of the Lafayette Public Power Authority (L.P.P.A.), entering data into the general fund ledger, and interpretation of the general ledger, subsidiary ledger, LPPA Reports, and reports submitted by others. Positions work under the direction of the Chief Accountant or Financial Operations Supervisor, and will act as lead workers, but are not supervisory 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.)

Assists in analyzing effects of transactions upon account 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. Assists and trains others, including Accountants and Accounting Clerks, on the proper application of accounting policies and procedures. Recommends improvements, adaptation, or revisions in the accounting system and/or procedures. Assists superiors in gathering and evaluating cost data and audit information, in correcting entries, and with any detailed research project as may be assigned. Monitors and reports on important financial indicators. Assists in the preparation of cash forecasts and various schedules used to monitor financial positions of various funds.

Performs related work as required.

### NECESSARY KNOWLEDGE, ABILITIES, AND SKILLS

Thorough knowledge of theory and practices of accounting related to the area of assignment, including knowledge of financial forecasting, 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 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, both 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, as evidenced by a passing grade on the Certified Public Accountants exam.