ACCOUNTANT
ACCOUNTANT - CONFIDENTIAL
ACCOUNTANT - MANAGEMENT

I. DEFINITIONS

ACCOUNTANT
ACCOUNTANT - CONFIDENTIAL

This title is used as an entry progressing to a developmental level for professional positions performing accounting duties which require the knowledge and application of professional accounting theories and principles. Work is performed under close progressing to limited supervision.

Positions at this level assist higher level Accountants in the maintenance or analysis of financial records; interpret and analyze financial data; establish and maintain financial journals, accounts, ledgers and records within an automated financial system; allocate revenues and expenses between appropriations and/or funds; reconcile accounts on a periodic basis to accounting systems; prepare financial statements, grant reports or other financial documents; maintain and reconcile fixed assets or inventory records; and/or may lead the work of Financial Specialists.

This title is also used as an entry progressing to an objective level for professional positions performing accounting duties of limited complexity. Work is performed under close progressing to general supervision.

Objective level Accountants perform accounting duties for a specific program or accounting function where the program(s) has only a limited number of funding sources (GPR, PR, FED, SEG); limited complexity of regulations governing the programs; a limited number of programs, organizational units, and cost centers; limited decentralization of operations within the agency; a limited complexity and number of cost allocation methodologies, funding source restrictions, and distribution patterns; a lesser number of GAAP funds, or enterprise (business-like) funds; limited involvement in systems analysis and design; limited involvement in the analysis of regulations and development of accounting policy; and account for limited levels and types of Federal programs.

Objective level Accountants are responsible for programs of limited complexity. This is evidenced by stable programs, by applying applicable rules and regulations or by having only a few applicable rules and regulations to apply. Objective level Accountants will be responsible for a small number of appropriations, as defined by Chapter 20, Wisconsin Statutes (e.g., GPR, SEG, Annual, Biennial, continuing, sum sufficient, PR-O, PR-F, PR-S), and/or a small number of funding sources. Objective level Accountants do not establish accounting policies and procedures or develop charts of accounts, but are responsible for working within existing policies and procedures/charts of accounts. Accountants at this level are responsible for the accounting for a centralized organization or a few cost centers. Such positions have no responsibility for establishing cost allocation methodology, but may be responsible for distributing billings. Such Accountants involved in preparing GAAP based financial statements only provide information for the General Fund statements (per DOA instructions) or are responsible for gathering information for the preparation of other funds' statements at the direction of a more senior Accountant. Accountants at this level do
not prepare financial statements or reports independently or work with independent automated financial systems.

Objective level Accountants are expected to have an understanding of Generally Accepted Accounting Principles and Generally Accepted Auditing Standards and have some demonstrated ability to apply GAAP or GAAS. Such Accountants are expected to have some knowledge of the state accounting system or the agency's programs. Objective level Accountants' errors are incorrect interpretations and/or calculations. The impact of the errors is limited to the accountant's own work or within the work unit.

ACCOUNTANT – JOURNEY ACCOUNTANT – JOURNEY - CONFIDENTIAL

This is the journey level for professional positions performing accounting duties which require the knowledge and application of professional accounting theories and principles. Positions at this level assist higher level Accountants in the maintenance or analysis of financial records; interpret and analyze financial data; develop and maintain automated financial systems; establish and maintain financial journals, accounts, ledgers and records within an automated financial system; allocate revenues and expenses among funds and/or appropriations; reconcile agency accounts on a periodic basis to accounting systems; maintain and reconcile fixed assets or inventory records; and/or may lead the work of Financial Specialists or lower level Accountants.

Positions at this level differ from those at the lower Accountant levels in that these positions perform professional accounting duties for programs which have a broader number of funding sources (GPR, PR, FED, SEG); broader complexity of regulations governing the programs; a greater number of programs, organizational units, and cost centers; greater decentralization of operations within the agency; greater complexity and number of cost allocation methodologies, funding source restrictions, and distribution patterns; a greater number of GAAP funds, or enterprise (businesslike) funds; greater independent reporting needs from DOA; limited involvement in system analysis and design or involvement is limited to stand-alone systems or making recommendations regarding minor maintenance projects on larger systems; limited involvement in the analysis of regulations and development of accounting policy; and account for a broader number of levels and types of Federal programs. Positions at this level may function as the primary Accountant for an agency, division, or program where the previously identified indicators of complexity are present to a lesser degree than for those positions identified at the Accountant-Senior level. Work is performed under general supervision.

Journey level Accountants are responsible for programs with an increased level of complexity. This is evidenced by new or volatile programs, by interpreting applicable rules and regulations or by having a number of applicable rules and regulations to apply. A Journey level Accountant will be responsible for a medium number of appropriations, as defined by Chapter 20, Wisconsin Statutes (i.e., GRP, SEG, Annual, Biennial, continuing, sum sufficient, PR-O, PR-F, PR-S), and/or a medium number of funding sources. Accountants at this level establish accounting policies and procedures or develop charts of accounts and are responsible for working within existing policies and procedures/charts of accounts. Accountants at this level are responsible for the accounting for a centralized organization, some cost centers or a small decentralized agency. Journey level Accountants have responsibility for establishing cost allocation methodology using simple cost pools and bases. Accountants at this level involved in preparing GAAP based financial statements provide information for the General Fund statements (per DOA instructions) or are responsible for preparing information for other funds' statements. Accountants at this level do not prepare financial
statements or reports independently. They may be responsible for or work with independent accounting subsystems.

Journey level Accountants are expected to have a full understanding of Generally Accepted Accounting Principles and Generally Accepted Auditing Standards and are expected to have demonstrated ability to apply GAAP or GAAS. Positions at this level are expected to have knowledge of and demonstrated ability in working with the state accounting system or the agency's programs.

Journey level Accountants' errors are incorrect analyses and/or interpretations. The impact of the errors is within the program(s) or division(s) for which the accountant is responsible.

In order to be appropriately allocated to this level, the majority of the position's duties must compare favorably to the following representative positions on the basis of the classification factors.

**ACCOUNTANT – SENIOR**
**ACCOUNTANT – SENIOR – CONFIDENTIAL**
**ACCOUNTANT – SENIOR - MANAGEMENT**

This is the senior level for professional positions performing complex accounting duties which require the knowledge and application of professional accounting theories and principles. Positions at this level interpret and analyze financial data; develop and maintain automated financial systems; establish and maintain financial journals, accounts, ledgers and records within an automated financial system; allocate revenues and expenses among funds; reconcile agency accounts on a periodic basis; maintain and reconcile fixed assets and inventory records; develop and apply cost allocation methodologies; and may lead the work of lower level Accountants.

Positions at this level differ from those at the lower Accountant levels in that these positions develop and maintain automated accounting systems which address a broader range of complex regulations from a broader variety of funding sources; perform accounting for a greater number of programs, organizational units, and cost centers; greater decentralization of operations within the agency; a broader number of more complex cost allocation methodologies, funding source restrictions, distribution patterns, GAAP funds, or enterprise (businesslike) funds; involvement in system analysis and design or involvement is with less complex systems or making recommendations regarding maintenance projects on larger systems; greater involvement in the analysis of regulations, but the development of accounting policy is limited to making policy recommendations to management; and account for a broader number of levels and types of Federal programs. Work is performed under general supervision.

Senior level Accountants are responsible for programs with a high level of complexity. This is evidenced by new or volatile programs, by interpreting applicable rules and regulations for policy development or by having a large number of applicable rules and regulations to apply. A Senior level Accountant will be responsible for a medium/large number of appropriations, as defined by Chapter 20, Wisconsin Statutes (i.e., GPR, SEG, Annual, Biennial, continuing, sum sufficient, PR-O, PR-F, PR-S), and/or a medium/large number of funding sources. Senior level Accountants establish accounting policies and procedures or develop charts of accounts and are responsible for working with existing policies and procedures/charts of accounts. Accountants at this level are responsible for the accounting for decentralized organizations with some cost centers. Such Accountants have responsibility for establishing cost allocation methodology using complex cost pools and bases. Senior level Accountants involved in preparing GAAP based financial statements
provide information for the General Fund statements or are responsible for preparing other funds' statements or pieces thereof. Senior Accountants may be responsible for or work with independent accounting systems.

Senior level Accountants are expected to have a full understanding of Generally Accepted Accounting Principles and Generally Accepted Auditing Standards and are expected to have fully demonstrated ability to apply GAAP or GAAS and be able to apply specialized theory and/or principles. They are expected to have full knowledge of and demonstrated ability working with the state accounting system or the agency's programs.

Senior level Accountants' errors result in inappropriate policy/procedure development. The impact of the errors may be beyond the program(s) or division(s) for which the accountant is responsible, e.g., departmentwide or outside of the department.

In order to be appropriately allocated to this level, the majority of the position's duties must compare favorably to the following representative positions based on the classification factors.

**Representative Senior Level Positions**

**UW-Madison Research and Sponsored Programs Accountant** – Plan and direct the development of indirect cost rates for the UW-Madison, UW-Milwaukee, and UW-Extension campuses for the purpose of recovering administrative and facilities related costs incurred under extramurally supported projects. Work with appropriate high level campus administrators to develop, model, and analyze alternative indirect cost calculation methodologies and strategies, and their respective effects on the indirect cost recoveries; ensure that all indirect cost proposals and methodologies are in compliance with Federal Cost Principles; provide fiscal and administrative support to the Director's office and to appropriate Deans’ offices as it relates to indirect costs and other administrative systems that support those costs; develop and maintain a working knowledge of Federal, State, and University cost principles; provide guidance as required and necessary to react to proposed changes in Federal legislation and cost principles; and recommend or design and document the University's application of the “Comprehensive Rate Information System” and all mainframe and personal computer based interfaces with that system.

**UW-Madison Division of Recreational Sports Accountant** – Provide a full range of accounting services for the Division of Recreational Sports which includes areas within General Programs, Camp Randall Sports Center, and the Nielsen Tennis Stadium. Major responsibilities include the preparation of the monthly accrual basis financial reports utilizing accounting control ledger sheets from each unit (primarily auxiliary funds); development of the annual budget and five year forecast for the division; and performance of other accounting functions as needed throughout the organization.

**ACCOUNTANT – ADVANCED**  
**ACCOUNTANT – ADVANCED - MANAGEMENT**

This is the advanced level for professional positions performing very complex accounting duties which require the knowledge and application of professional accounting theories and principles. An advanced knowledge of governmental accounting is necessary at this level. Positions at this level interpret and analyze complex financial data; develop and maintain complicated automated financial systems; establish and maintain highly technical financial journals, accounts, ledgers and
records within an automated financial system; allocate revenues and expenses between appropriations and/or funds; reconcile complex agency accounts on a periodic basis to technical accounting systems; prepare complex financial statements, grant reports, and other financial documents; maintain and reconcile fixed assets or inventory records; develop and apply complicated cost allocation methodologies; and may lead the work of lower level Accountants.

Positions at this level differ from those at the lower Accountant levels in that these positions function within major agencies' central accounting offices which have the most complex and broadest variety of funding sources and accompanying funding source regulations, cost allocation methodologies, distribution patterns, GAAP funds, and levels and types of federal programs. These positions participate in the development and maintenance of the most complex automated accounting systems in state service, and may design small parts of larger systems. Involvement in the analysis of regulations and development of policy recommendations is greater at this level. Work is performed under general supervision.

Advanced level Accountants are responsible for programs with a very high level of complexity. This is evidenced by a number of new or very volatile programs, by interpreting a large number of applicable rules and regulations for policy development, or by having a large number of applicable rules and regulations to apply. An Advanced level Accountant will be responsible for many appropriations, as defined by Chapter 20, Wisconsin Statues (i.e., GPR, SEG, Annual, Biennial, continuing, sum sufficient, PR-O, PR-F, PR-S), and/or a large number of funding sources. Advanced level Accountants interpret GAAP and other accounting and program standards and establish accounting policies and procedures or develop charts of accounts, as well as working within existing policies and procedures/charts of accounts. Accountants at this level are responsible for the accounting for large/major decentralized organizations with many cost centers. They have responsibility for establishing cost allocation methodology using complex cost pools and bases. Advanced level Accountants involved in preparing GAAP based financial statements are responsible for preparing the full set of financial statements for one or more funds. Such Accountants may be responsible for developing and maintaining independent accounting systems.

Advanced level Accountants are expected to have a full understanding of Generally Accepted Accounting Principles and Generally Accepted Auditing Standards and are expected to have fully demonstrated the ability to apply GAAP or GAAS and be able to apply specialized theory and/or principles. They are expected to have full knowledge of and demonstrated ability in working with the state accounting system or the agency's programs.

Advanced level Accountants' errors result in inappropriate policy/procedure development. The impact of the errors may be beyond the program(s) or division(s) for which the accountant is responsible (i.e., departmentwide or outside of the department).

In order to be appropriately allocated to this level, the majority of the position's duties must compare favorably to the following representative positions based on the classification factors.

**Representative Advanced Level Positions**

**UW Madison General Ledger Accountant** - Develop and maintain all file structures for the Accounting Control System (ACS - serves as the general ledger system for all UW Peterson Processing Center institutions: UW Madison, Milwaukee, Green Bay, Parkside, Extension and Centers), including the Unit/Division/Department/Subdepartment (UDDS) file, Master File, Scheme File, Class File, Fund Calendar File, Building Number File, 150 Shop-Wide Code File; develop and implement the annual fiscal year conversion process; develop and implement new
accounting applications; participate in the construction accounting process; and reconcile construction funds to DOA records on a monthly basis.

UW Madison Accounting Systems Analyst - Analyze and design accounting systems and processes used internally by UW Madison Accounting Services; identify users' needs for financial management information from the accounting system and design and develop processes to meet these needs; and design, develop and maintain processes related to the interaction of more than 1,500 users of the accounting system through 45 accounting mainframe teleprocessing transactions.

II. QUALIFICATIONS

The qualifications required for these positions will be determined at the time of recruitment.

III. RELATED TITLES

Financial Specialist
Financial Specialist Supervisors
Financial Supervisors
Financial Clerk