

SENIOR ACCOUNTANT

DEFINITION

Performs professional accounting duties of a difficult and responsible nature requiring the application of established accounting principles and practices to a wide variety of technical and management accounting and fiscal problems and supervises the activities of a small unit engaged in processing accounting and other related documents.

TYPICAL DUTIES

- Supervises the activities of a small unit engaged in processing accounting documents, maintaining accounting records, preparing accounting statements and reports, and other related functions.
- Prepares key statements such as balance sheets, income statements, source and application of funds statements, reports for assuring compliance with laws and regulations affecting the expenditure of funds, reports for controlling the budget, and reports on the status of obligations and expenditures.
- Reconciles open accounts receivable with the general ledger on a periodic basis.
- Devises and maintains control and summary accounts and effects reconciliation with subsidiary ledgers and records.
- Analyzes accounting and reporting requirements of programs funded through a variety of sources and establishes appropriate monitoring procedures and accounting methods.
- Conducts cost comparisons and analysis and develops cost expenditure data for use in budgetary and management analysis and planning.
- Utilizes computerized systems in the processing of accounting and financial data.
- Analyzes complex accounting and financial data, identifies and determines causes of discrepancies, and recommends corrective and preventative measures.
- Devises accounting and fiscal forms and procedures within assigned area of responsibility.
- Reviews and assists in the development of changes and revisions to accounting systems and procedures affecting assigned area of responsibility.
- Answers non-routine inquires regarding account balances, codes, and accounting procedures and policies.
- Prepares complex periodic and special accounting statements and reports.
- Acts as liaison and provides approved information concerning the accounting system to auditors, financial institutions, governmental agencies, and the public.
- Maintains contact with District staff to supply accounting and financial data, secure information on operations and problems, and furnish advice on fundamental accounting practices and procedures.
- May act for immediate supervisor in his/her absence.
- May supervise payroll and personnel units at a college.
- Performs related duties as assigned.

## DISTINGUISHING CHARACTERISTICS

A **Senior Accountant** supervises the activities of a small unit engaged in processing accounting and other related documents, applies a working knowledge of principles and practices of accounting in resolving problems related to various accounts, and is responsible for preparing accounting statements and reports.

A **Supervising Accountant** supervises assigned professional, supervisory, and clerical staff and applies a thorough knowledge of principles and practices of governmental accounting in analyzing and resolving complex operating problems, and is responsible for preparing the more difficult accounting statements and reports.

An **Accountant**, following established rules and procedures, performs professional accounting duties such as establishing and maintaining accounting records, preparing and reviewing trial balances, preparing statements and reports, making adjusting entries, and overseeing the clerical accounting functions that include the classification and distribution of income and expenditures for subsequent posting to ledgers.

## SUPERVISION

General supervision is received from a classified supervisor or administrator. Immediate supervision is exercised over assigned professional and clerical accounting and other clerical staff.

## CLASS QUALIFICATIONS

### Knowledge of:

- Principles, procedures, practices, and theories of accounting
- Budgeting and accounting structures and systems
- Federal, state, and local laws, ordinances, codes, regulations, and policies affecting the accounting and financial systems
- Accounting codes, classification, and terminology
- Research, statistical, and forecasting methods used in accounting analysis and management
- Principles, practices, and procedures of auditing and budgeting
- Current trends and developments in accounting and related fields
- Principles and practices of business and public administration
- Principles of supervision and training
- Organization and management of records
- Capabilities of computer systems, software, and hardware in the management of accounting systems

### Ability to:

- Supervise the activities of a small unit
- Apply accounting principles to the analysis of complex accounting problems
- Develop clear and comprehensive reports, statements, and forms

Ability to: (Cont.)

- Make sound decisions and recommendations regarding accounting and fiscal activities
- Explain complex accounting procedures, clearly, concisely, and comprehensively, orally and in writing
- Interpret and apply laws, rules, and regulations related to accounting and fiscal procedures and practices
- Review, verify, and analyze complex accounting and financial data and resolve discrepancies
- Maintain accurate accounting and financial records
- Meet schedules and deadlines
- Work independently
- Provide leadership and technical assistance to others
- Give clear and concise instructions
- Train others in specialized accounting practices and procedures
- Establish and maintain effective and cooperative working relationships with District administration, staff, and representatives of government agencies and various private organizations
- Effectively utilize computer equipment, software, and management information systems in the performance of duties
- Learn specialized software applications used in accounting systems

ENTRANCE QUALIFICATIONS

Education:

Graduation from a recognized four-year college or university with a major in accounting, business administration, economics, finance, public administration, or a closely related field including or supplemented by at least 24 semester units of accounting; **OR** a valid license to practice as a Certified Public Accountant in California.

Experience:

Two years of full-time paid professional accounting experience. One year of the required experience must have been in a supervisory or lead capacity. A successfully completed college-level course in supervision or management may substitute for the required one year of experience in a supervisory or lead capacity. Experience in governmental accounting is desirable.