

## SUPERVISING ACCOUNTANT

### DEFINITION

Performs complex professional accounting duties requiring the application of advanced technical knowledge and judgment to the analysis and resolution of complex technical and management accounting problems, and supervises the activities of assigned professional, supervisory, and clerical accounting staff.

### TYPICAL DUTIES

Supervises assigned professional, supervisory, and clerical accounting staff engaged in the maintenance of financial records, preparation of statements and reports, reconciliation, and application of accounting controls, including areas such as appropriations, income, payroll, payables, budget, and related technical or clerical duties.

Reviews adjusting and closing entries for completeness and accuracy.

Reviews accounts to assure that the classification and recording of transactions are in conformance with regulatory, contractual, and operating requirements and portray the fullest disclosure of financial operations and conditions.

Develops complex non-standard or special purpose accounting statements and reports.

Analyzes accounting, budgetary, statistical, and payroll data to identify significant trends and/or discrepancies affecting District assets, liabilities, and equities; determine causes; and recommend action for the resolution of actual or potential problems.

Utilizes computerized systems in the processing of accounting and financial data.

Evaluates proposed plans and activities, and forecasts on a current and long-term basis, the effect on operating costs and the overall financial condition of the District.

Participates in the development of new accounts, reporting procedures, ledger and subsidiary record systems, and instructions for the use of accounting reports and data.

Prepares projections of cash needs to determine amounts available for investment.

Answers non-routine inquiries regarding account balances, codes, and accounting procedures and policies.

Recommends changes and revisions in accounting systems or operational features to facilitate sound reporting and interpretation of data.

May assist supervisory and/or administrative accounting staff in planning, organizing, directing, and reviewing the activities of their offices or units.

Performs related duties as assigned.

### DISTINGUISHING CHARACTERISTICS

A **Supervising Accountant** supervises multiple accounting units comprised of assigned professional, supervisory, and clerical accounting 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.

## DISTINGUISHING CHARACTERISTICS (Cont)

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.

An **Accounting Manager** performs a combination of professional accounting and administrative duties as the manager of a major unit of professional, supervisory, and clerical staff. The assigned duties require the application of advanced accounting principles and analytical skills to develop and revise procedures, records, and statements to resolve and prevent problems in accordance with the policies and objectives of the District.

## SUPERVISION

General supervision is received from a classified manager or administrator. Immediate supervision is exercised over assigned professional, supervisory, and clerical accounting staff.

## CLASS QUALIFICATIONS

### Knowledge of:

- Principles, practices, procedures, and theories of accounting with an emphasis on governmental accounting
- Budgeting and accounting structures and systems
- Banking and investment policies, regulations, and practices
- Federal, state, and local laws, ordinances, codes, regulations, and policies affecting accounting and financial systems
- Principles, practices, and procedures of auditing and budgeting
- Accounting codes, classification, and terminology
- Research, statistical, and forecasting methods used in accounting analysis and management
- Computer systems, software, and hardware used in the management of accounting systems
- 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

Ability to:

- Plan, organize, schedule, and direct the work of assigned staff
- Explain complex accounting procedures clearly, concisely, and comprehensively, orally and in writing
- Apply accounting principles to the analysis of difficult accounting problems
- Interpret and apply laws, rules, and regulations related to accounting procedures and practices
- Analyze complex accounting and financial data and resolve discrepancies
- Prepare clear concise instructions, reports, and accounting statements
- Make sound decisions and recommendations regarding accounting activities
- Effectively utilize computer equipment, software, and management information systems in the performance of duties
- Meet schedules and deadlines
- Work independently
- Provide leadership and technical assistance to others
- Train others in specialized accounting practices and procedures
- Evaluate work methods and performance
- Establish and maintain effective and cooperative relationships with District administration, staff, and representatives of government agencies and various private organizations
- 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:

Three years of full-time paid professional accounting experience. One year of the required experience must have been in a supervisory capacity. Experience in governmental accounting is desirable.

Special:

A valid Class "C" California driver's license.  
Access to an automobile.