

## PRINCIPAL ACCOUNTANT

### DEFINITION

Plans, schedules, and supervises complex technical and clerical accounting activities and performs professional accounting duties as the assistant to the head of a major organizational section or as the head of a section with less technical accounting functions.

### TYPICAL DUTIES

- Plans, schedules, coordinates, and supervises technical and clerical accounting duties in the collection, tabulation, verification, recording, and processing of a wide variety of financial and statistical reports, statements, and summaries.
- Develops and recommends new or revised accounting systems and procedures, methods of distributing and estimating income and expenditures, and methods for receiving, recording, and disseminating information.
- Interprets laws, procedures, and the accounting and payroll systems to District personnel and the public.
- Studies proposed changes in laws, organization, rules and procedures, accounting classifications, and other matters affecting section activities.
- Prepares or supervises the preparation of Board Reports, reviews Board Reports and other documents for pertinent information, and follows up to see that necessary actions are taken.
- Consults with administrators and staff personnel and coordinates or assists in coordinating section activities with those of other sections, branches, and divisions.
- Analyzes actual or potential problems in the status of appropriations, classification of expenditures, payment of claims, payroll processing, and other matters, and advises administrators on methods of resolution or prevention.
- May assume responsibility for a major section during the absence of the section head.
- Performs related duties as assigned.

### DISTINGUISHING CHARACTERISTICS AMONG RELATED CLASSES

A Principal Accountant performs a combination of professional accounting and administrative duties as an assistant to the head of a major section or as the responsible supervisor of a section with less technical accounting functions.

A Head Accountant is the administrative head of a specialized section engaged in accounting and related activities such as reporting fiscal data directly related to legislation, budget, cost, and financial forecasting. The class is characterized by administrative responsibility for planning, scheduling, and coordinating day-to-day activities of a large number of professional, technical, and clerical employees.

A Supervising Accountant performs difficult accounting duties; supervises one or more small units engaged in accounting, payroll, and related duties; and may assist in planning, coordinating, and supervising the activities of an accounting or payroll section.

### SUPERVISION

General direction is received from a Head Accountant. General supervision is exercised over professional, technical, and supervisory clerical personnel.

## CLASS QUALIFICATIONS

### Knowledge of:

Accounting theory, practice, and procedures, with emphasis on governmental accounting  
Laws, rules, and regulations pertinent to accounting and related fiscal-management functions in a California public school system  
Basic capabilities of computers, Microsoft Office, and accounting and budgeting software systems  
Organization and functions of the administrative divisions of the District  
Office methods, procedures, and organization  
Principles of supervision

### Ability to:

Plan, schedule, and coordinate a variety of accounting and other activities  
Meet deadlines  
Understand and interpret laws and rules  
Analyze financial and statistical data  
Prepare clear, concise, and accurate instructions, reports, and accounting statements  
Express difficult concepts orally and in writing  
Work effectively with administrators and others  
Supervise effectively

## ENTRANCE QUALIFICATIONS

### Education:

Graduation from a recognized college or university with a bachelor's degree, including or supplemented by the completion of courses that provide at least 18 semester units or equivalent units in accounting. Additional qualifying experience may substitute for two years of the required education on a year-for-year basis, provided that the requirement of a high school diploma or equivalent and completion of at least 18 semester units or equivalent units in accounting is met.

### Experience:

Three years of professional-level accounting, field-auditing experience, or analysis of financial systems and forecasting; this experience must include one year of supervisory experience. One year of governmental accounting or governmental field-auditing experience is preferred.

The class description is not a complete statement of essential functions, responsibilities, or requirements. Entrance requirements are representative of the minimum level of knowledge, skill, and /or abilities. To the extent permitted by law, management retains the discretion to add or change typical duties of a position at any time, as long as such addition or change is reasonably related to existing duties.

Revised  
08-31-15  
JPK2