



Chartered Accountants
and Business Advisors

SUPERVISOR/MANAGER

ROLE

In the early stages the Supervisor provides on-the-job training and feedback to Staff/Senior Accountants and ensures work is progressing according to plan. The Supervisor is often in the early stages of making the transition from a Senior Accountant to a Manager. At the fully competent level, the Manager works independently and as a team leader providing direction and guidance to Team Members, has a high degree of technical proficiency, and maintains an ongoing relationship with the client.

The purpose of the role is to ensure the provision of financial information for a variety of uses and includes: the examination of the client's books of account to validate financial data reported (audits), validation of the accuracy of un-audited financial statements (review engagements) and/or preparation of financial statements from client supplied information (notice to reader).

Decision-making is primarily technical with established policies procedures and standards providing the basis for decisions. Problems range from simple to complex and include:

- determining if proper procedures are being used by clients in the preparation of financial data, identification of issues, the significance of the issues, and recommending appropriate solutions, and
- issues related to the supervision of others

The potential for conflict is moderate and there is some risk involved.

Research, consultation with others, and a need for creativity in finding solutions is expected and a routine part of the work.

Interaction with a variety of others is in predictable structured situations and requires sensitivity, flexibility and the ability to influence others.

RESPONSIBILITIES

Technical

- Perform detailed reviews of working papers, financial statements issues, potential and recommended solutions, prepared by Staff/Senior Accountants immediately after completion and provides feedback and advice to Team Members.
- Review of client bookkeeping when completed by Team Members
- Prepare working papers with definitive conclusions
- Prepare recommendations for inclusion in client correspondence
- Apply accounting principles and auditing procedures to ensure client records are properly prepared

It is understood that all Roles & Responsibilities are fluid and that there will be times when a person functioning primarily within a given role will carry out activities from other Roles.

- Identify issues & potential solutions. Make recommendations for solutions.
- Prepare complete sets of financial statements, supporting schedules and footnotes and ties to working papers.
- Prepare corporate tax returns
- Prepare personal tax returns
- Prepare various compliance related financial reports
- Prepare financial reports such as financial, succession and estate plans, cash flows and future activities projections (e.g. sales and purchases)
- Update and review permanent files
- Draft management letters.
- Research and interpret accounting/auditing standards.
- Resolve open items and issues on the engagement

Client Service

- Develop knowledge of client, clients' businesses and the overall business environment.
- Develop positive relationships with client staff and management
- Function as the primary contact for client staff with respect to accounting issues they experience
- Lead pre & post engagement discussions on the work and how to improve service to the client.
- Establish the time budgets, monitor progress to budget and work loads, and meet deadlines.
- Identify and make suggestions to improve clients' business success
- Arrange client meetings and schedule on-site work

Employee Service

- Accept responsibility for leading work teams
- Provide expectations for performance, instructions, and direction,
- Provide constructive performance feedback on a timely basis
- Provide experience and training recommendations for Team Members
- Develop positive constructive relationships with team members and managers.
- Seek and accept instruction, direction and feedback.
- Work independently and seek assistance as needed.

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Development

- Participate in training programs
- Develop business knowledge by reading economic and business magazines, newspaper articles, and industry reports
- Develop and maintain accounting/auditing knowledge by reading policies, regulations, procedures, statutes and manuals including CICA Handbook, Income Tax Act, Rules of Professional Conduct, GAAP, GAAS, Code of Ethics, Quality Control Materials, Firm Policies & Procedures, and all other applicable materials
- Prepare and make technical presentations to Team Members. May provide training.
- Carry out research prepares position papers.

Firm Management

- Schedule the time and prepare work plans in advance of the start of engagements
- As appropriate, prepare status reports for partners/senior managers, monitor progress and identify potential problems
- Review WIP, evaluate and explain budget variances. Recommend improvements.
- Lead post-engagement discussions and prepares points for future work
- Comply with and support Firm and Profession policies, procedures and standards
- Effectively use and provide training in the use of various software and technology tools
- Comply with and provide training in Firm management processes and systems
- Keep managers/partners informed of work status
- Participate in assignment process
- Seek feedback on performance
- Function as an ambassador for the Firm

Firm Leadership

- Understand and align with the Firm Vision & Mission
- Comply with norms and mores of the Firm
- Confirm expectations and links meeting expectations with Firm success
- Assume responsibility and accountability for quality and quantity of own work and work of those supervised
- Seek support as needed
- Provide support and encouragement to others
- Model own approaches to those of Firm Partners/Managers

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ENTRY REQUIREMENTS

- Post -secondary diploma or degree in business education with a focus on accounting.
- Three – four years' public accounting experience
- An accounting designation (in some cases equivalent experience)
- Supervisory skills training

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SUPERVISOR/MANAGER – COMPETENCIES

Initiative	<ul style="list-style-type: none"> • Believes in own ability to get things done and be successful. • Challenges conventional thinking within the firm and client organizations. • Identifies and implements ideas for continuous improvement for the firm and clients. • Anticipates client and owner needs. • Initiates individual or group projects and takes complete responsibility for the project.
Teamwork	<ul style="list-style-type: none"> • Effectively addresses conflicts as they arise within project teams. • Takes a leadership role in team building and monitoring progress. • Identifies roles of team members and understands group dynamics. • Helps remove organization barriers and identifies resources to assist the team. • Encourages team members to express ideas, and considers them with an open mind.
Communication	<ul style="list-style-type: none"> • Effectively explains information through formal presentations. • Creatively identifies and utilizes effective communication methods and channels. • Openly discusses real or potential problems with clients or project team members, hearing and understanding what a person tries to say as well as what they said. • Effectively articulates both the big picture and the details. • Uses relevant examples, analogies, and personal experiences to clarify ideas.
Developing Self and Others	<ul style="list-style-type: none"> • Acts as a Development Advisor and mentor. • Actively participates in and, as appropriate, facilitates continuing education. • Possesses a broad learning capacity, is open to new ideas and learning new things. • Generously shares knowledge with others to facilitate skill development and career advancement. • Effectively and candidly communicates performance messages through the use of positive reinforcement.
Technical Excellence	<ul style="list-style-type: none"> • Breaks down and discusses/presents complex technical issues in a simple, meaningful, and focused manner. • Formulates recommendations and implements solutions to clients' technical problems. • Is responsible for all technical issue identification on projects and participates in issue resolution utilizing all available resources.

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Change Orientation	<ul style="list-style-type: none"> • Effectively manages clients' expectations concerning project deliverables and deadlines. • Develops contingency plans to ensure projects are completed on time and within budget. • Develops clear, understandable goals/priorities and persuasively communicates them to others. • Responds immediately to changing situations by coming up with innovative, creative ideas and actions, and reconsiders even the most strongly held ideas. • Persuasively communicates the need to change and helps others understand why change is important.
Relationship Building	<ul style="list-style-type: none"> • Builds a strong network of professional relationships within the general business community, civic organizations, professional groups, and industry/niche groups. • Uses networks of personal relationships to gather information and test ideas. • Develops long-term relationships within client organizations based on mutual trust and respect.
Conceptual Thinking	<ul style="list-style-type: none"> • Identifies meaningful trends or patterns in interactions, situations, and technical data that suggest possible problems or potential solutions. • Uses experience and knowledge from other situations with similar dynamics to create effective approaches and solutions. • Evaluates the costs, benefits, and risks of alternative solutions to clients' problems or needs. • Identifies innovative or creative solutions to clients' problems or needs.
Results Orientation	<ul style="list-style-type: none"> • Focuses the effort and energy of the client service team on the most critical activities/issues of a project. • Ensures key stakeholders (both within the firm and at the client) coordinate activities, share information, and effectively/efficiently manage resources throughout a project. • Sets challenging personal and client service team goals and takes action to achieve them. • Develops and communicates a compelling project vision.
Strategic Thinking	<ul style="list-style-type: none"> • Demonstrates understanding of principles of strategic planning. • Demonstrates knowledge of global and strategic business issues affecting the firm and the profession. • Collaborates with clients to address a wide range of strategic business issues. • Understands clients' key stakeholders and their expectations for that business. • Gathers and summarizes data and otherwise assists as necessary in the development and implementation of the

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	firm's annual operating and strategic plans.
Influence	<ul style="list-style-type: none">• Persuades others by appealing to reason or logic with facts and data.• Actively seeks, discusses, and listens to information and ideas from others.• Identifies key decision makers and the people who influence them.• Anticipates reactions and objections, and plans how to overcome them.• Adapts to each situation and handles them from the appropriate perspective.

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SUPERVISOR/MANAGER – CONTRIBUTIONS

Client Service	<ul style="list-style-type: none"> • Consistently receives positive results from clients regarding satisfaction of work. • Adheres to both internal and professional standards based on results measured by internal and external inspection. • Contributes industry specific solutions-oriented ideas for client management letters. • Instills confidence so that clients seek his/her counsel and advice on a regular basis. • Provides tangible positive results for clients through proactivity and quality of service. • Consistently exhibits flexibility and responsiveness in meeting client needs and manages client expectations.
Business Development	<ul style="list-style-type: none"> • Actively initiates and participates in the firm's marketing activities. • Develops strong relationships with referral sources and follows up with contacts to develop client prospects or new work. • Expansion of services to existing clients. • Champions new products or service niches. • Develops/carries out action plans and identifies resources needed, and is successful in selling new products/services to existing or new clients.
People Development	<ul style="list-style-type: none"> • Is attentive to the responsibilities of his/her people development roles. • Assists in assimilating new hires into the firm. • Supervises effectively, recognizes capabilities of subordinates, and provides adequate on the job training. • Demonstrates an obvious shift in nature of personal charge time to more supervising and less doing. • Provides timely, relevant, and effective feedback to co-workers on a continuous basis, and, when asked, in a review of a co-worker's performance. • Assists in identifying and filling recruiting needs for the firm. • Continually re-recruits existing staff with positive retention results.
Firm Economics	<ul style="list-style-type: none"> • Promotes and implements the firm's efficiency initiatives on all client assignments. • Actively engages in implementing cost containment measures on projects, leveraging work, and utilizing appropriate technology. • Continually develops improved project plans and budgets, utilizing personal experience/knowledge of the client and that of others. • Achieves, on a consistent basis, realization targets established by the project budget.

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