



## **Accounting Officer (Specialist)**

**Exam Code:** 4PB4101

## **Accounting Officer (Supervisor)**

**Exam Code:** 4PB4102

**Department:** State of California

**Exam Type:** Servicewide, Open

**Final Filing Date:** Continuous

### **CLASSIFICATION DETAILS**

**Accounting Officer (Specialist)** – \$4,496.00 - \$5,798.00 per month

**Accounting Officer (Supervisor)** - \$4,630.00 - \$5,798.00 per month

View the [Accounting Officer series classification specification](#).

### **APPLICATION INSTRUCTIONS**

Final Filing Date: Continuous

#### **Who Should Apply:**

Applicants who meet the minimum qualifications as stated on this bulletin may apply for and take this examination.

Once you have taken this examination, you may not retake it for **12 months**.

#### **How To Apply:**

The link to connect to the Training and Experience Evaluation is located farther down on this bulletin in the “Taking the Exam” section.

#### **Special Testing Arrangements:**

If you require assistance or alternative testing arrangements due to a disability, please contact the testing department listed in the Contact Information section of this bulletin.

## MINIMUM QUALIFICATIONS

All applicants must meet the education and/or experience requirements as stated on this exam bulletin to be accepted into the examination. Part-time or full-time jobs, regardless of whether paid or volunteer positions, and inside or outside California state service will count toward experience.

### Accounting Officer (Specialist and Supervisor)

#### Either 1

One year of experience in the California state service performing professional accounting or auditing duties of a class with a level of responsibility not less than that of Accountant Trainee or Auditor I. (Applicants meeting the educational requirements who have completed six months of service performing professional accounting or auditing duties of a class with a level of responsibility not less than that of Accountant Trainee or Auditor I will be admitted to the examination, but they must satisfactorily complete one year of this experience before they can be considered eligible for appointment.)

#### Or 2

**Experience:** One year in the California state service performing the duties of an Accountant I (Specialist) or Accountant I (Supervisor). Applicants meeting the educational requirements who have completed six months of service performing the duties of an Accountant I (Specialist) or Accountant I (Supervisor) will be admitted to the examination, but they must satisfactorily complete one year of this experience before they can be considered eligible for appointment. **and**

**Education:** Same as [Accountant Trainee](#).

#### Or 3

**Experience:** Two years of increasingly responsible professional accounting or auditing experience. (Experience in the California state service applied toward this requirement must include at least one year performing the duties of a class at a level of responsibility not less than that of Accountant I.) (Experience in the California state service may be applied toward the total experience requirement on a proportional basis.) **and**

**Education:** Same as [Accountant Trainee](#).

## POSITION DESCRIPTION

### Accounting Officer (Specialist and Supervisor)

The Accounting Officer series describes the work performed by professional accountants. Incumbents in these classes perform professional accounting duties. A professional accountant typically has responsibility for maintaining accounting records for organizational units, and may have budgetary and/or business management control; exercises central fiscal control activities; prepares, reviews and analyzes all types of accounts and records of financial transactions; and does other related work.

Specialist positions within this series are nonsupervisory and perform the professional accounting work assigned to that level.

Supervisory accounting officers plan, direct and evaluate the work of an accounting group, unit, or program.

## **EXAMINATION SCOPE**

This examination consists of the following components:

**Training and Experience Evaluation** – Weighted 100% of the final score.

The examination will consist solely of a **Training and Experience Evaluation**. To obtain a position on the eligible list, a minimum score of 70% must be received. Applicants will receive their score upon completion of the Training and Experience Evaluation process.

In addition to evaluating applicants' relative knowledge, skills, and ability, as demonstrated by quality and breadth of education and/or experience, emphasis in each exam component will be measuring competitively, relative job demands, each applicant's:

### **Knowledge of:**

1. Generally Accepted Accounting Principles (GAAP).
2. Governmental accounting and budgeting.
3. Accounting principles and procedures.
4. Governmental budgeting practices with respect to appropriations and authorities.
5. The uniform accounting system and financial organization and procedures of The State of California and related laws, rules, and regulations.
6. The accounting cycle pertaining to budgeting, accounting, reporting, and auditing.
7. The principles of business management.
8. Business law to remain apprised of legal issues relating to accounting assignments.
9. Legislation, statutes, government codes, and regulations relating to accounting principles.
10. The procedural requirements for requesting, gathering, and collecting financial information from control agencies and other departments.
11. Basic computer applications such as word processing, spreadsheet and database software.
12. Algebraic principles to find missing values and make calculations for providing technical expertise.
13. Conflict resolution techniques to address conflicts amongst staff.

14. Team-building principles and techniques to promote a positive, cooperative, and professional work environment.
15. The steps of progressive discipline to determine when disciplinary action is warranted and to recommend or apply appropriate action.
16. Training techniques (e.g., on the job, classroom, coaching) to educate staff on topics relating to job tasks to improve performance and productivity.
17. Current management and leadership theories, techniques, and applications to ensure that strategies employed in supervision and oversight are effective.
18. Supervisory principles, practices, and techniques to oversee the work activities of employees and ensure the unit/branch operates effectively and complies with all applicable laws.

**Ability to:**

1. Apply accounting principles and procedures to work assignments.
2. Conduct reconciliations and make appropriate recommendations according to findings.
3. Audit financial information and verify accuracy.
4. Interpret and explain policies, procedures, rules, and/or regulations to employees and the public.
5. Apply statute of limitations in regards to recordkeeping, collectability of receivables, and appropriations.
6. Track accounting information using electronic and manual filing systems to remain on track with accounting assignments.
7. Determine program compliance with laws, rules, and regulations.
8. Maintain accounting records using electronic filing systems.
9. Develop original templates and forms using spreadsheet and word processing software.
10. Communicate orally to groups of varying levels of understanding.
11. Make oral presentations to management and other staff members.
12. Provide formal or informal training to staff relating to the tasks of the position.
13. Maintain confidentiality with sensitive information and issues relating to direction, policies, changes, and/or personnel.
14. Document records and findings in accordance with provided regulations and procedures.
15. Write simple documents such as letters, memoranda, or other correspondence in order to communicate with other departmental staff, State agencies, or the general public using correct grammar, spelling, and syntax.
16. Write complex documents such as reports, project summaries, procedures, analyses of proposed legislation, or summaries of statistical analyses using correct grammar, spelling, and syntax to comply with legislative mandates,

complete assigned work, and ensure the department/agency meets goals or fulfills the mission.

17. Perform basic computations such as addition, subtraction, multiplication, and division.
18. Calculate percentages and averages.
19. Interpret graphical data to extract or identify key points or issues presented.
20. Interpret quantitative or statistical data to extract key information and make valid inferences.
21. Analyze numerical and accounting data and draw sound conclusions to make recommendations which best benefit the organization.
22. Read written documents of varying complexity including departmental policy manuals and guides, legislative mandates, instructional guides, written correspondence, or analytical reports.
23. Conduct research to assist in auditing processes.
24. Extract relevant facts and information from written documents in order to perform project planning, solve problems, or summarize information as required to complete assigned job tasks.
25. Analyze situations, solve complex problems, and adopt an effective course of action to make decisions or recommendations.
26. Develop desk policies and procedures to provide guidance for carrying out work assignments.
27. Develop a system of organization for filing, tracking, and maintaining records.
28. Plan, organize, and direct the work of others.
29. Provide leadership in accomplishing basic functions and objectives in assigned programs.
30. Monitor, track, and document employee performance using employee performance evaluations and/or probationary reports to ensure performance is recorded accurately and that it meets quality, quantity, and timeliness standards.
31. Assign and delegate work to subordinate employees based on workload and experience to ensure efficient operation.
32. Establish priorities and manage staff and resources to maximize productivity and effectiveness.
33. Perform oversight on projects ensuring that end products or services are delivered on schedule, within the established budget, and in compliance with applicable laws.

## **ELIGIBLE LIST INFORMATION**

Servicewide, open eligible lists for the **Accounting Officer (Specialist) and Accounting Officer (Supervisor)** classifications will be established for:

State of California (all State of California departments, statewide)

The names of successful competitors will be merged onto the eligible list in order of final score regardless of exam date. Eligibility expires **12 months** after it is established. Applicants must then retake the examination to reestablish eligibility.

Veterans' Preference will be granted for this examination. In accordance with Government Codes 18973.1 and 18973.5, whenever any veteran, or widow or widower of a veteran achieves a passing score on an open examination, he or she shall be ranked in the top rank of the resulting eligible list.

Veterans status is verified by the California Department of Human Resources (CalHR). Information on this program and [the Veterans' Preference Application](#) (Std. form 1093) is available online. Additional information on veteran benefits is available at the Department of Veterans Affairs.

Career Credits **will not** be added to the final score of competitors who are successful in this examination.

## EXAMINATION INFORMATION

Preview the [Accounting Officer \(Specialist\) and Accounting Officer \(Supervisor\) Training and Experience Evaluation](#)

## PREPARING FOR THE EXAMINATION

Here is a list of suggested resources to have available prior to taking the exam.

**Employment History:** Employment dates, job titles, organization names and addresses, names of supervisors or persons who can verify your job responsibilities, and phone numbers of persons listed above.

**Education:** School names and addresses, degrees earned, dates attended, courses taken (verifiable on a transcript), persons or office who can verify education, and phone numbers of persons or offices listed above.

**Training:** Class titles, certifications received, names of persons who can verify your training, and phone numbers of persons listed above.

## TAKING THE EXAMINATION

Take the [Accounting Officer \(Specialist\) and Accounting Officer \(Supervisor\) exam](#).

## TESTING DEPARTMENTS

State of California (all State of California departments)

## CONTACT INFORMATION

California Department of Human Resources  
CalCareer Service Center  
1810 16<sup>th</sup> Street  
Sacramento, CA 95814  
Phone: (866) 844-8671  
Email: [CalCareer@CalHR.CA.GOV](mailto:CalCareer@CalHR.CA.GOV)

California Relay Service: 7-1-1 (TTY and voice)

TTY is a Telecommunications Device for the Deaf, and is reachable only from phones equipped with a TTY Device.

## EQUAL OPPORTUNITY EMPLOYER

The State of California is an equal opportunity employer to all, regardless of age, ancestry, color, disability (mental and physical), exercising the right of family care and medical leave, gender, gender expression, gender identity, genetic information, marital status, medical condition, military or veteran status, national origin, political affiliation, race, religious creed, sex (includes pregnancy, childbirth, breastfeeding, and related medical conditions), and sexual orientation.

## DRUG-FREE STATEMENT

It is an objective of the State of California to achieve a drug-free State work place. Any applicant for State employment will be expected to behave in accordance with this objective, because the use of illegal drugs is inconsistent with the law of the State, the rules governing civil service, and the special trust placed in public servants.

## GENERAL INFORMATION

Examination and/or Employment Application (STD 678) forms are available at the California Department of Human Resources, local offices of the Employment Development Department, and through your [CalCareer Account](#).

If you meet the requirements stated on this examination bulletin, you may take this examination, which is competitive. Possession of the entrance requirements does not assure a place on the eligible list. Your performance in the examination described in this bulletin will be rated against a predetermined job-related rating, and all applicants who pass will be ranked according to their score.

The California Department of Human Resources (CalHR) reserves the right to revise the examination plan to better meet the needs of the service, if the circumstances under

which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all applicants will be notified.

**General Qualifications:** Applicants must possess essential personal qualifications including integrity, initiative, dependability, good judgement, the ability to work cooperatively with others, and a state of health consistent with the ability to perform the assigned duties of the class. A medical examination may be required. In open examinations, investigation may be made of employment records and personal history and fingerprinting may be required.

**Eligible Lists:** Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) sub-divisional promotional, 2) departmental promotional, 3) multi-departmental promotional, 4) servicewide promotional, 5) departmental open, 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in one to four years unless otherwise stated on the bulletin.

**High School Equivalence:** Equivalence to completion of the 12<sup>th</sup> grade may be demonstrated in any one of the following ways: 1) passing the General Education Development (GED) Test; 2) completion of 12 semester units of college-level work; 3) certification from the State Department of Education, a local school board, or high school authorities that the competitor is considered to have education equivalent to graduation from high school; or 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.