



**ACCOUNTING OFFICER (SPECIALIST)**  
**EXAM CODE: 2EQ16**

Department(s):	Board of Equalization
Opening Date:	May 22, 2012
Final Filing Date:	June 6, 2012
Type of Recruitment:	Departmental Promotional
Salary:	\$3841.00 to \$4670.00
Employment Type:	Permanent Full-time Permanent Part-time Permanent Intermittent Limited Term Full-time Limited Term Part-time Limited Term Intermittent
Exam Type:	SPOT Exam Single Selection
Location(s):	Sacramento

#### **INTRODUCTION**

***Your application will not be accepted for this promotional examination unless you are currently a Board of Equalization employee that meets the minimum qualifications or fall under SPB rule 234, 235, Government Code 18990, 18991, and 18992.***

***Note: This examination does not have an "Apply Online" feature.***

#### **EEO**

An equal opportunity employer to all regardless of race, color, creed, national origin, ancestry, sex, marital status, disability, religious or political affiliation, age, or 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.

#### **WHO SHOULD APPLY**

This is a departmental promotional examination for the Board of Equalization.

1. Applicants must have a permanent civil service appointment with the Board of Equalization or meet the provisions of the State Personnel Board Rules 234 or 235 by **June 6, 2012**, the final filing date, in order to take this examination; or
2. Must be a current or former employee of the Legislature for two or more years as defined in Government Code 18990; or
3. Must be a current or former non-elected exempt employee of the Executive branch for two or more consecutive years as defined in Government Code 18992; or

4. Must be a person retired from the United States military, honorably discharged from active military duty with a service-connected disability, or honorably discharged from active duty as defined in Government Code 18991.

For applicants under Items 2, 3, or 4, if promotional examinations are given by more than one department for the same classification, the applicant must select one department in which to compete.

## FILING INSTRUCTIONS

**Final Filing Date: June 6, 2012**

State Applications (Form STD. 678) may be mailed to:

**EXAMINATION & RECRUITMENT SECTION  
BOARD OF EQUALIZATION  
450 N STREET, MIC: 17  
SACRAMENTO, CA 95814**

**Do not submit applications to the State Personnel Board.**

Applications (Form STD. 678) submitted by mail must be **POSTMARKED** (e.g., United States Postal Service), or personally delivered no later than the final filing date. Applications are available at [www.jobs.ca.gov](http://www.jobs.ca.gov), State Personnel Board offices, local offices of the Employment Development Department and the testing department on this job bulletin.

### **Note:**

**Applications postmarked or personally delivered to the Human Resources Division, Room 317, 450 N Street, Sacramento, after the final filing date will not be accepted for any reason.**

**Do not send your application via interoffice or interagency mail. Applications received in this manner will not be accepted and cannot be returned pursuant to California Code of regulations 174.**

It is the personal responsibility of each examination candidate to submit an examination application within the timeframe and in the manner specified on this examination bulletin.

## SPECIAL TESTING ARRANGEMENTS

If you are disabled and need special testing arrangements, mark the appropriate box in Part 2 of the "Application for Examination." You will be contacted to make specific arrangements.

## REQUIRED IDENTIFICATION

Accepted applicants are required to bring either a photo identification card or two forms of signed identification to the examination.

## ELIGIBLE LIST INFORMATION

A departmental promotional eligible list will be established for the Board of Equalization. The list will be abolished 12 months after it is established unless the needs of the service and conditions of the list warrant a change in this period.

## REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION

All applicants must meet the education and/or experience requirements as stated on the examination announcement by **June 6, 2012**, the final filing date, for this examination.

All applications/resumes must include "to" and "from" dates (month/day/year), time base, and civil service class title (**not working title**). **Applications/resumes received without this information will be rejected.**

## MINIMUM QUALIFICATIONS

All applications must meet the entrance requirements for this examination by **June 6, 2012**, the final filing date.

### **Experience:**

#### EITHER I

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 II

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.

#### OR III

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:**

#### EITHER I

Equivalent to graduation from college, with specialization in accounting. (Registration as a Senior Student in a recognized institution will admit applicants to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

#### OR II

Completion of a prescribed professional accounting curriculum given by a residence or correspondence school of accountancy, including courses in elementary and advanced accounting, auditing, cost accounting and business law.

#### OR III

Completion of the equivalent of 19 semester hours of course work; 16 hours of which shall be professional accounting courses given by a collegiate-grade residence institution, including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester hours of business law.

**NOTE: Applicants must show proof of a bachelor's degree and/or evidence of successful completion of the prescribed courses before being considered eligible for appointment.**

**The requirement for "Equivalent to graduation from college" means at least a Bachelor's degree from an accredited college or a letter from the college or university stating the applicant has met all of the academic requirements for graduation.**

## **POSITION DESCRIPTION**

This is the first journey person level for the series. Incumbents, under general supervision from a Senior Accounting Officer or an Accounting Administrator, perform professional accounting duties of average difficulty in the establishment and maintenance of accounts and financial records for agency activities, such as maintain accounting records for funds administered by the department; prepare, review and analyze financial reports, statements, accounts and records; maintain the General Ledgers; reconcile the General Ledger to SCO; review expenditures against allotments.

Incumbents may exercise moderate control in the administration of established policies and procedures, and may have on-going contacts with program managers, control agencies, local governmental jurisdictions, Federal Government, vendors, and members of the public. Incumbents in this class have no supervisory responsibilities, but may serve as a lead for Accountant Trainees, accounting clerical and semiprofessional personnel.

## **SELECTION PLAN**

If interviews are conducted, it is anticipated that they will be held during **June 2012**.

## **EXAMINATION INFORMATION**

This examination will consist of **either**:

- a) A qualifications appraisal interview weighted 100.00%, **or**
- b) An evaluation of each candidate's experience and education indicated on his/her application weighted 100.00%.

If interviews are conducted, the interview will include a number of predetermined job-related questions. In order to obtain a position on the eligible list, a minimum rating of 70.00% must be attained in the interview. If an experience and education evaluation is utilized, a minimum rating of 70.00% must be attained in the evaluation process. **COMPETITORS WHO DO NOT APPEAR FOR THE INTERVIEW WILL BE DISQUALIFIED.**

If conditions warrant, this examination may utilize an evaluation of each candidate's experience and education compared to a standard developed from the class specification. For this reason, it is especially important that each candidate take special care in accurately and completely filling out his or her application. List all experience relevant to the "Requirements for Admittance to the Examination" shown on this announcement, even if that experience goes beyond the seven-year limit printed on the applications. Supplementary information will be accepted, but read the "Requirements for Admittance to the Examination" carefully to see what kind of information will be useful to the staff doing the evaluation.

## KNOWLEDGE AND ABILITIES

**Knowledge of:** Accounting principles and procedures; governmental accounting and budgeting; the uniform accounting system and financial organization and procedures of the State of California and related laws, rules, and regulations; principles of business management, including office methods and procedures; principles of public finance; business law.

**Ability to:** Apply accounting principles and procedures; analyze data and draw sound conclusions; analyze situations accurately and adopt an effective course of action; prepare clear, complete, and concise reports; make sound decisions and recommendations in regard to the professional accounting problems in maintaining control of a departmental budget; establish and maintain cooperative relations with those contacted in the work; and speak and write effectively.

## DISTINGUISHING CHARACTERISTICS

**A.** Positions which have as their primary responsibility the making of analytical studies of accounting systems and the formulation of new or revised systems to meet accounting needs should be allocated to the Administrative Analyst (Accounting Systems) series.

**B.** Positions which involve performance, on a regular basis, of analytical, forecasting, planning and/or advisory duties in the area of accounting should be allocated to the classes of Accounting Analyst or Associate Accounting Analyst.

**C.** Positions which function as the highest administrative position within an accounting office, and serve as part of the management structure of a department in either a direct or supporting role, responsible for providing the accounting and fiscal data needed to meet a department's program objectives should be allocated to the Accounting Administrator series.

## SPECIAL PERSONAL CHARACTERISTIC

Ability to qualify for a fidelity bond.

## VETERANS PREFERENCE

**Veterans' Preference** credits will not be granted in the examination as it does not meet the requirements to qualify for Veterans' Preference credit.

## CAREER CREDITS

**Career Credits** do not apply and will not be added to the final score of this examination.

## CONTACT INFORMATION

If you have questions concerning this examination, please call the California State Board of Equalization, Examination and Recruitment Section at (916) 324-4807. You may also contact the California State Board of Equalization in writing at 450 N Street, MIC 17, Sacramento, CA 95814.

## DISCLAIMER

Please click on the link below to review the official California State Personnel Board class specification:

<http://spb.ca.gov/jobs/resources/jobspecs.htm>

## GENERAL INFORMATION

**For an examination with a written feature**, it is the candidate's responsibility to contact the Board of Equalization three days prior to the written test date if he/she has not received his/her notice of appointment.

**For an examination without a written feature**, it is the candidate's responsibility to contact the Board of Equalization three weeks after the final filing date if he/she has not received his/her notice.

**If a candidate's notice** of oral interview or performance test fails to reach him/her 3 days prior to their scheduled appointment due to a verified postal error, he/she will be rescheduled upon written request.

**Examination Locations:** When a written test is part of the examination, it will be given in such places in California as the number of candidates and conditions warrant. However, locations of interviews or performance evaluations may be limited or extended as conditions warrant.

**Applications are available** at [www.jobs.ca.gov](http://www.jobs.ca.gov), State Personnel Board offices, local offices of the Employment Development Department and the testing department on this job bulletin.

**If you meet the requirements** stated on this bulletin, you may take this examination, which is competitive. Possession of the entrance requirement does not assure a place on the eligible list. Your performance in the examination will be compared with the performance of the others who take this test, and all candidates who pass will be ranked according to their scores.

**The testing department** 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 competitors will be notified.

**Candidates needing special testing arrangements** due to a disability must mark the appropriate box on the application and/or contact the testing department.

**General Qualifications:** Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and 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) service-wide 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.

**If Promotional Examinations Only:** Competition is limited to employees who have a permanent civil service appointment and military veterans that meet all the minimum qualifications.

Under certain circumstances, other employees may be allowed to compete under provisions of Rules 234, 235, and 235.2. State Personnel Board Rules 233, 234, 235, 235.2, and 237 contain provisions regarding civil service status and eligibility for promotional examinations. These rules may be reviewed at departmental personnel offices, at the State Personnel Board office or [www.jobs.ca.gov](http://www.jobs.ca.gov).

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

**College Education:** The qualifications meeting the requirement “Equivalent to graduation from college” means satisfaction of the requirements for the bachelor’s degree from an accredited, recognized institution of higher education. This means the applicant must show receipt of a bachelor’s degree. Acceptable college course work must be from an accredited, recognized institution approved by the California Superintendent of Public Instruction under the provisions of California Education Code Section 94712.

**Veterans’ Preference Points:** California Law (Government Code 18971-18978) allows the granting of Veterans’ Preference Points in Open entrance and Open, Non-Promotional entrance examinations. Veterans’ Preference Points will be added to the final score of all competitors who are successful in these types of examinations, and who qualify for and have requested these points by mail. In Open (only) entrance examinations, Veterans’ Preference Points are granted as follows: 10 points for veterans, widows, and widowers of veterans, and spouses of 100% disabled veterans; and 15 points for disabled veterans. In Open, Non-Promotional entrance examinations, Veterans’ Preference Points are granted as follows: 5 points for veterans and 10 points for disabled veterans. Employees who have achieved permanent State civil service status are not eligible to receive Veterans’ Preference Points. Permanent State civil service status means the status of an employee who is lawfully retained in his/her position after completion of the applicable probationary period. This includes permanent intermittent, part-time, and full-time appointments. In addition, individuals who at any time achieved permanent State civil service status and subsequently resigned or were dismissed from State civil service are not eligible to receive Veterans’ Preference Points. Veteran status is verified by the State Personnel Board (SPB). Directions to apply for Veterans’ Preference Points are on the Veterans’ Preference Application (STD. Form 1093) which is available at [www.spb.ca.gov](http://www.spb.ca.gov) or from the State Personnel Board, 801 Capitol Mall, Sacramento, CA 95814 and the Department of Veterans Affairs.

**TTY** is Telecommunications Device for the Deaf and is reachable only from phones equipped with a TTY Device. Calls may be placed using the following relay system.

California Relay Telephone Service for the Deaf or Hearing Impaired:  
From TDD phones 1-800-735-2929 or from voice phones 1-800-735-2022

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