



# Accounting Officer (Specialist)

## Promotional Examination

**CPUC**

**California Public Utilities Commission**

**Exam #:** 3UC03

**Class Code:** 4546

**Min. Salary:** \$3841/mth

**Max Salary:** \$4670/mth

AN EQUAL OPPORTUNITY EMPLOYER-EQUAL OPPORTUNITY TO ALL REGARDLESS OF RACE, COLOR, CREED, NATIONAL ORIGIN, ANCESTRY, SEX, MARITAL STATUS, DISABILITY, RELIGIOUS OR POLITICAL AFFILIATION, AGE, OR SEXUAL ORIENTATION.

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 SERVICE.

### **HOW TO APPLY**

You may access the online application at: <http://www.cpuc.ca.gov/PUC/jobs/>

If you have a disability and need special testing arrangements, mark the appropriate box on question 2 of the "Examination and/or Employment Application." We will contact you to make specific arrangements that are convenient for you in advance of the examination.

### **WHO SHOULD APPLY**

This is a departmental promotional examination for the California Public Utilities Commission.

1. Applicants must have a permanent civil service appointment with the California Public Utilities Commission as of the final filing date in order to participate in this examination; or
2. Must be a current or former employee of the Legislature for two or more years as defined in Government Code Section 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 Section 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 Section 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.*

### **FINAL FILING DATE: April 2<sup>nd</sup>, 2013**

Applications must be **Received** on-line no later than the final filing date. The PUC will **NOT** accept applications after the final filing date. Do not submit your application to the State Personnel Board.

### **THE POSITION – General 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.

### **JOB LOCATION**

This Exam covers positions located only in San Francisco, CA.

### **REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION - MINIMUM QUALIFICATIONS**

**All applicants must meet the education and/or experience requirements for this examination by the final filing date.**

Qualifying experience may be combined on proportionate basis if the requirements stated below include more than one pattern and are distinguished as "either" I, "or" II, "or" III, etc. For example, candidate possessing qualifying experience amounting to 50% of the required time of Pattern I, and additional experience amounting to 50% of the required time of Pattern II, may be admitted to an examination as meeting 100% of the overall experience requirement.

#### **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**

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:**

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**

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**

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.

#### **Or III**

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 above.

(Persons who will complete work requirements outlined under II and III above during the current quarter or semester will be admitted 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.)

### **EXAMINATION INFORMATION**

This examination will consist of an oral interview (weighted 100%). In order to obtain a position on the eligible list, a minimum rating of 70% must be attained in the examination process. Candidates who do not appear for their scheduled examination will be withdrawn from the examination process.

### **PROMOTIONAL READINESS INTERVIEW – WEIGHTED 100%**

The interview may include the following:

#### **A. Knowledge of:**

1. Accounting principles and procedures to provide a guideline to adhere to general accounting practices.
2. Accounting principles and procedures to provide financial accounting records.
3. Accounting principles and procedures to provide a historical document.

4. Accounting principles and procedures to provide internal control.
5. Accounting principles and procedures to provide financial control.
6. Accounting principles and procedures to record financial transactions.
7. Accounting principles and procedures to report expenditures and income.
8. Principles of business management, including office methods and procedures for using various computer applications.
9. Principles of business management, including office methods and procedures to provide guidance in performing accounting tasks.
10. Principles of finance to provide financial review of records.
11. Principles of finance to provide guidelines to operate and maintain accounting records.
12. Principles of finance to provide a financial measurement tool to perform accounting functions.

**B. Ability to:**

1. Apply accounting principles and procedures to provide financial accounting records.
2. Apply accounting principles and procedures to follow accounting guidelines.
3. Apply accounting principles and procedures provide a historical document.
4. Apply accounting principles and procedures to provide internal control.
5. Apply accounting principles and procedures to provide financial control.
6. Apply accounting principles and procedures to record financial transactions.
7. Analyze data to make recommendations and provide accurate accounting records.
8. Draw sound conclusions to enhance current accounting functions.
9. Analyze situations accurately and adopt an effective course of action to ensure the duty is completed successfully.
10. Prepare clear, complete, and concise reports for accurate and timely financial reporting.
11. Make sound decisions and recommendations in regard to the professional accounting problems in maintaining control of a departmental budget for inclusion in the Governor's budget.
12. Establish and maintain cooperative relations with those contacted in the work to ensure better working relationships.
13. Work well with a team in a professional manner to create a positive work environment.
14. Take and follow directions from a supervisor to perform essential tasks.
15. Speak and write effectively to communicate in a professional manner.
16. Act independently, be open minded and flexible to other ideas and solutions to perform essential tasks.
17. Follow departmental and internal office policies to ensure uniformity of performance.

**ELIGIBLE LIST INFORMATION**

A list of eligible candidates will be established for the California Public Utilities Commission. The list will be effective for at least 12 months and up to 48 months to meet the needs of the Commission.

**Veterans' preference points** are not granted in promotional examinations.

**GENERAL INFORMATION**

**Applications** are available at the State Personnel Board office, local offices of the Employment Development Department, and in Human Resources of the California Public Utilities Commission.

**If meeting the requirements** stated above, you may take this competitive examination. Possession of the entrance requirements does not ensure a place on the eligible list. All candidates passing the examination will be ranked according to scores.

**The California Public Utilities Commission** reserves the right to revise the examination plan to better meet the needs and service of the Commission. Such revision will be in accordance with civil service law and rules and all competitors will be notified.

**Examination Locations:** Examinations are typically scheduled in San Francisco. However, there are instances when examinations are given in such places in California as the number of candidates and conditions warrant.

**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.

**Interview Scope:** If an interview is conducted, in addition to the scope described on this bulletin, the panel may consider education, experience, personal development, personal traits, and fitness. In appraising experience, more weight will be given to the breadth of pertinent experience and evidence of the candidate's ability to accept and fulfill increasing responsibilities than to the length of the candidate's experience. Evaluation of a candidate's personal

development will include consideration of own training needs; plans for self-development; and the progress the candidate has made towards self-development.