

**Senior Accounting Officer (Specialist)**  
*Knowledge, Skill, Ability, and Personal Characteristic Statements*  
*Rating Results*

| <b>KSAPC #</b> | <b>Knowledge, Skill, Ability, and Personal Characteristic Statement</b>  |
|----------------|--|
| K1             | Knowledge of Generally Accepted Accounting Principles (GAAP).  |
| K10            | Knowledge of the regulations listed in State Administrative Manual (SAM) pertaining to accounting.   |
| K11            | Knowledge of the relationship between the budgeting office and the accounting office to understand the impact across both divisions.                               |
| K12            | Knowledge of the principles of business management.  |
| K13            | Knowledge of the Annual Budget Act and special legislation to reconcile appropriations.  |
| K14            | Knowledge of business law to remain apprised of legal issues relating to accounting assignments.   |
| K15            | Knowledge of legislation, statutes, government codes, and regulations relating to accounting principles.   |
| K16            | Knowledge of the procedural requirements for requesting, gathering, and collecting financial information from control agencies and other departments.              |
| K17            | Knowledge of computer applications such as word processing, spreadsheet, and database software.  |
| K18            | Knowledge of algebraic principles to find missing values and make calculations for providing technical expertise.  |
| K19            | Knowledge of other departmental unit, branch, division, and program services to identify opportunities for collaboration and cooperation with other entities.      |
| K2             | Knowledge of governmental accounting and budgeting.  |
| K20            | Knowledge of training techniques (e.g., on the job, classroom, coaching) to educate staff on topics relating to job tasks to improve performance and productivity. |
| K3             | Knowledge of accounting principles and procedures.   |
| K4             | Knowledge of governmental budgeting practices with respect to appropriations and authorities.  |
| K5             | Knowledge of the uniform accounting system and financial organization and procedures of the State of California and related laws, rules, and regulations.          |
| K6             | Knowledge of principles of public finance (e.g., general obligation bonds, securities).  |

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|----------------|---|
| K7             | Knowledge of the accounting cycle pertaining to budgeting, accounting, reporting, and auditing.   |
| K8             | Knowledge of the functions of various control agencies.   |
| K9             | Knowledge of the provisions for documenting and requesting financial information.   |
| S1             | Skill to type using a standard QWERTY keyboard.   |
| S2             | Skill to use a 10-key number pad  |
| A1             | Ability to apply accounting principles and procedures to work assignments.  |
| A2             | Ability to conduct reconciliations and make appropriate recommendations and/or corrections according to findings.   |
| A3             | Ability to audit financial information and verify accuracy.   |
| A4             | Ability to make sound decisions and recommendations in regard to professional accounting problems in maintaining budget control.  |
| A5             | Ability to interpret and explain policies, procedures, rules, and/or regulations to employees and the public.   |
| A6             | Ability to apply statute of limitations in regards to recordkeeping, collectability of receivables, and appropriations.   |
| A7             | Ability to track accounting information using electronic and manual filing systems to remain on track with accounting assignments.  |
| A8             | Ability to determine program compliance with laws, rules, and regulations.  |
| A9             | Ability to maintain accounting records using electronic filing systems.   |
| A10            | Ability to communicate orally to groups of varying levels of understanding.   |
| A11            | Ability to make oral presentations to management and other staff members.   |
| A12            | Ability to establish and maintain cooperative interpersonal relationships.  |
| A13            | Ability to provide formal or informal training to staff relating to the tasks of the position.  |
| A14            | Ability to maintain a professional demeanor when representing the department/agency.  |
| A15            | Ability to document records and findings in accordance with provided regulations and procedures.  |
| A16            | Ability to 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. |

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| A17            | Ability to 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. |
| A18            | Ability to perform basic computations such as addition, subtraction, multiplication, and division.   |
| A19            | Ability to calculate percentages and averages.   |
| A20            | Ability to interpret graphical data to extract or identify key points or issues presented.   |
| A21            | Ability to interpret quantitative or statistical data to extract key information and make valid inferences.  |
| A22            | Ability to analyze numerical and accounting data and draw sound conclusions to make recommendations which best benefit the organization.   |
| A23            | Ability to read written documents of varying complexity including departmental policy manuals and guides, legislative mandates, instructional guides, written correspondence, or analytical reports.   |
| A24            | Ability to conduct research to assist in auditing processes.   |
| A25            | Ability to identify appropriate resources for answering inquiries.   |
| A26            | Ability to synthesize information from various sources to identify trends, patterns, and/or relationships.   |
| A27            | Ability to 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.  |
| A28            | Ability to analyze situations, solve complex problems, and adopt an effective course of action to make decisions or recommendations.   |
| A29            | Ability to manage workload independently and with minimal supervision.   |
| A30            | Ability to prioritize work assignments appropriately.  |
| A31            | Ability to adapt to new or changing workload and/or operational systems.   |
| A32            | Ability to develop desk policies and procedures to provide guidance for carrying out work assignments.   |
| A33            | Ability to develop a system of organization for filing, tracking, and maintaining records  |
| A34            | Ability to perform oversight on projects ensuring that end products or services are delivered on schedule, within the established budget, and in compliance with applicable laws.  |
| A35            | Ability to maintain high ethical standards in completing all assignments and projects.   |