Financial Administration and Program Series, 0501

Individual Occupational Requirements

There are no Individual Occupational Requirements for this series.

Use the Group Coverage Qualification Standard for Administrative and Management Positions for this series.
Accounting Series, 0510

Individual Occupational Requirements

Basic Requirements

A. **Degree:** accounting; or a degree in a related field such as business administration, finance, or public administration that included or was supplemented by 24 semester hours in accounting. The 24 hours may include up to 6 hours of credit in business law. (The term "accounting" means "accounting and/or auditing" in this standard. Similarly, "accountant" should be interpreted, generally, as "accountant and/or auditor.")

or

B. **Combination of education and experience:** at least 4 years of experience in accounting, or an equivalent combination of accounting experience, college-level education, and training that provided professional accounting knowledge. The applicant's background must also include one of the following:

1. Twenty-four semester hours in accounting or auditing courses of appropriate type and quality. This can include up to 6 hours of business law;

2. A certificate as Certified Public Accountant or a Certified Internal Auditor, obtained through written examination; or

3. Completion of the requirements for a degree that included substantial course work in accounting or auditing, e.g., 15 semester hours, but that does not fully satisfy the 24-semester-hour requirement of paragraph A, provided that (a) the applicant has successfully worked at the full-performance level in accounting, auditing, or a related field, e.g., valuation engineering or financial institution examining; (b) a panel of at least two higher level professional accountants or auditors has determined that the applicant has demonstrated a good knowledge of accounting and of related and underlying fields that equals in breadth, depth, currency, and level of advancement that which is normally associated with successful completion of the 4-year course of study described in paragraph A; and (c) except for literal nonconformance to the requirement of 24 semester hours in accounting, the applicant's education, training, and experience fully meet the specified requirements.
Financial Auditors and Attestation Auditors

A. **Degree:** accounting, auditing; or a degree including auditing courses in a related field such as business administration, finance, or public administration that included or was supplemented by 24 semester hours in accounting. The 24 hours may include up to 6 hours of credit in business law.

*or*

B. **Combination of education and experience:** at least 4 years of experience in accounting, or an equivalent combination of accounting experience, college-level education, and training that provided professional accounting knowledge. The applicant's background must also include *one* of the following:

1. Twenty-four semester hours in accounting or auditing courses of appropriate type and quality. This can include up to 6 hours of business law;
2. A certificate as Certified Public Accountant or a Certified Internal Auditor, obtained through written examination; or
3. Completion of the requirements for a degree that included substantial course work in accounting or auditing, e.g., 15 semester hours, but that does not fully satisfy the 24-semester-hour requirement of paragraph A, provided that (a) the applicant has successfully worked at the full-performance level in accounting, auditing, or a related field, e.g., valuation engineering or financial institution examining; (b) a panel of at least two higher level professional accountants or auditors has determined that the applicant has demonstrated a good knowledge of accounting and of related and underlying fields that equals in breadth, depth, currency, and level of advancement that which is normally associated with successful completion of the 4-year course of study described in paragraph A; and (c) except for literal nonconformance to the requirement of 24 semester hours in accounting, the applicant's education, training, and experience fully meet the specified requirements.
Basic Requirements for Performance Auditors

A. **Degree:** auditing; or a degree in a related field such as business administration, finance, public administration or accounting; 

or

B. **Combination of education and experience:** at least 4 years of experience in Performance Auditing, or an equivalent combination of performance auditing experience, college-level education, and training that provided professional auditing knowledge. The applicant's background must also include **one** of the following:

1. A certificate as a Certified Internal Auditor or a Certified Public Accountant, obtained through written examination; or
2. Completion of the requirements for a degree that included substantial course work in auditing or accounting, e.g., 15 semester hours
Individual Occupational Requirements

There are no Individual Occupational Requirements for this series.

Use the Group Coverage Qualification Standard for Administrative and Management Positions for this series.