



4.2 Chart of Accounts

Policy approved by the Board of Trustees – September 28, 2005

Policy approved by the Board of Trustees – December 14, 2022

The college controller will develop and maintain a comprehensive chart of accounts for the college, consistent with the requirements of the Pennsylvania School Code and generally accepted accounting principles for institutions of higher education in the public sector. To the extent possible, the chart of accounts will be made consistent with the system recommended by the National Association of College and University Business Officers.