

<b>Title</b> :	<b>Codes, Structure and Classification</b>	
<b>Number</b> :		<b>3100.00</b>
<b>Approved</b> :		<b>10/09/85</b>
<b>Reference</b> :	<b>A.R.S. §15-1428</b>	

The Arizona Accounting codes and systems of accounts as determined by the Auditor General will be followed.

To the extent found consistent with state regulations, the College will recognize the accounting principles, the fund classes, and the structure and classification of income and expenditures recommended in the (1) "College and University Business Administration", prepared under the auspices of the National Association of College and University Business Officers, published by the American Council on Education, Washington, D.C.; and (2) "Audits of Colleges and Universities" published by the American Institute of Certified Public Accountants under the auspices of the committee on College and University Accounting.

