

**COMPETENCY MODEL FOR
ACCOUNTANT
CLASS CODE 1513**

The following competencies have been identified as those that best separate superior from satisfactory job performance in the class of **ACCOUNTANT**. (Number refers to the order of competencies in the Competency Bank.)

- * 04. Analytical Ability
- * 05. Learning Ability
- * 07. Self Management
- * 20. Job Knowledge
- * 21. Technology Application
- * 32. Responsiveness and Follow-Up
- * 39. Tact
- * 45. Oral Communication
- * 47. Written Communication

On the following pages are descriptions of each competency, including a definition, the level of the competency required for the class (*italicized and underlined*), examples of behavioral indicators, and satisfactory and superior performance levels.

*Competencies necessary prior to job entry

4. ANALYTICAL ABILITY – Identifies, obtains, and evaluates relevant information to establish relationships or patterns, cite causes, and reach logical conclusions.

Level of Competency Required by Job:

- Level 1: **Recognize similarities/differences in current situation to those previously encountered and is guided accordingly. Apply existing policies correctly. Ask pertinent questions or otherwise seek additional information to formulate appropriate response.**
- Level 2: Consider multiple, varied factors when evaluating a situation or issue. Seek additional information to provide further insight. Reach conclusions that logically follow from the information obtained.
- Level 3: Consider a multitude of diverse factors, their interrelationships, the perspectives of others, alternative courses of action and their likely ramifications when evaluating information to reach a conclusion.

Examples of Behavioral Indicators:

- Obtains the necessary amount of relevant information.
- Recognizes the impact of each type of information on conclusions.
- Evaluates the quality/source of information when considering it.
- States the shortcomings of the information and, therefore, the analysis.

Performance Levels:

Satisfactory

Recognizes available relevant information, seeks additional information to consider, and reaches a conclusion. Provides sound, convincing justification for conclusions, citing relevant data and facts.

Superior

Uses a great deal of existing and obtained information and data to develop and evaluate alternatives and arrive at a final conclusion. Provides compelling arguments in support of conclusions.

5. LEARNING ABILITY – Readily acquires and applies new information.

Level of Competency Required by Job:

- Level 1: **Learn job-related information, rules, and procedures, and apply them correctly.**
- Level 2: Learn and apply extensive job-related information correctly. Make reasonable inferences when specific information needed in a given instance was not presented.
- Level 3: Access new job-related information via print or electronic media, in educational/training programs, and/or by speaking with others, and apply it correctly to the job.

Examples of Behavioral Indicators:

- Recalls information presented in educational/training programs.
- Recognizes how to apply newly acquired information to the job.
- Applies new information to the job in a way that increases productivity.
- Applies “lessons learned” from prior work experiences to current work.
- Answers questions/coaches others who received the same instruction

Performance Levels:

Satisfactory

Learns new information and applies it appropriately to situations/issues.

Superior

Readily acquires new information, makes appropriate inferences based on it, and integrates it with prior learning and experience to maximize its use in a variety of situations or with respect to a variety of issues.

7. SELF MANAGEMENT – Organizes and plans for task accomplishment; manages time and works diligently to complete assigned work/fulfill responsibilities.

Level of Competency Required by Job:

- Level 1: Order tasks for efficient performance; maintain awareness of time allotted and deadlines in order to ensure they are met.
- Level 2: **Plan and perform work in a way that maximizes efficient performance; establish and adjust priorities to ensure timely completion of most critical assignments.**
- Level 3: Allot time to responsibilities proportional to their prominence, priority, and impact.

Examples of Behavioral Indicators:

- Performs only work activities during work hours.
- Alters means of performing work when original approach proves to waste time.
- Keeps a “to do” list (with indication of priority and deadlines, if necessary).
- Requests assistance as necessary when it becomes clear that work will not be completed on time.
- Demonstrates a record of progress with respect to all assignments/responsibilities.
- Uses optimal means of communication for efficiency and effectiveness.

Performance Levels:

Satisfactory

Conducts self while at work in a manner that ensures work will be completed as scheduled, or provides explanation or secures assistance or adjustment of schedule if it will not be.

Superior

Seeks efficiencies in doing work to maximize productivity. Plans work carefully and follows the plan or makes adjustments if it is disrupted. Maintains personal responsibility for all work accomplishment.

20. JOB KNOWLEDGE – Knows information required to perform a specific job. Includes both widely available courses of study (for example, chemistry, human resources management, graphic arts) and City-specific information (parking regulation and ticketing practices; purchasing procedures; provisions of the City Charter).

Level of Competency Required by Job:

- Level 1: **Knowledge is concrete, factual, and/or procedural and may be defined by the organization. Situations in which it is applied are quite consistent.**
- Level 2: Knowledge is substantive and may be defined by an external trade, field, or profession. Situations in which it is applied vary and, as such, require breadth and depth of understanding.
- Level 3: Knowledge is abstract, conceptual, and/or complex and may be supported by a well-defined academic discipline or authoritative sources (e.g., laws, ordinances, government guidelines/regulations/codes). Situations in which it is applied may vary greatly or be novel.

Examples of Behavioral Indicators:

- Performs work correctly/avoids technical (job content related) errors.
- Answers technical questions about work accurately.
- Asks few technical questions about the performance of routine work activities.
- Offers advice (“coaching”) to new employees regarding their work.
- Develops training programs for other employees.
- Sought out as a source of information by others.

Performance Levels:

Satisfactory

Sufficient job knowledge to perform work correctly independently. Answers technical questions about work correctly.

Superior

Expertise in technical job information sufficient to serve as a resource to others. May develop training manuals/ programs and/or give internal and/or external presentations related to work.

Job Knowledge Areas

1. Knowledge of generally accepted accounting principles including governmental, cost, and commercial accounting in order to process journal vouchers, invoices, and cost accounting documents.
2. Knowledge of the methods of preparation of various kinds of financial statements and reports such as cash-receipt reports, expenditure reports, cash-reconciliation reports, and financial-status reports in order to accurately reflect the financial conditions of funds and departmental programs.
3. Knowledge of accounting and administrative systems, practices, and procedures such as Financial Management System (FMS), Infoadvantage (Reporting System), and Cashwiz in order to process financial documents and produce financial reports.
4. Knowledge of principles of internal control and audit procedures such as disbursement controls, capital assets/inventory, cash control, and controls over revenue in order to adhere to regulations and to produce reliable and accurate financial statements of the City.
5. Knowledge of laws and ordinances relating to financial administration such as the City Charter, Administrative Code, and Council Files in order to process financial transactions to comply with relevant laws and regulations.
6. Knowledge of electronic data processing principles as they apply to accounting and other financial work in order to facilitate efficient and effective processing of accounting documents.
7. Knowledge of GAAP, GAAS, and FASB in order to comply with governmental board regulations and standards when performing City accounting work.
8. Knowledge of auditing principles and practices such as analytical procedures, test of controls, and substantive test of samples in order to assess the accuracy and competency of financial statements.
9. Knowledge of accounting systems and procedures related to analysis, development, and implementation sufficient to effectively produce relevant financial reports when performing the duties of an accountant.
10. Knowledge of office practices and procedures such as record retention, and filing in order to organize supporting documents for future external audits.
11. Knowledge of investment procedures, bond accounting, and the analysis of transactions relating to the purchase, sale, and exchange of securities sufficient to comply with relevant laws, City and Departmental policies and procedures

12. Knowledge of preparing clear, concise, complete, and accurate narrative and financial reports in order to communicate effectively, provide timely and sound information, and make recommendations on the subject matter.
13. Knowledge of preparing, analyzing and interpreting complex electronically produced and written financial data and reports relating to a wide variety of accounting matters in order to review and find relevant factors in formulating a sound recommendation.
14. Knowledge of obtaining, interpreting, and manipulating information stored in mainframe and personal computers in order to ensure completeness and accuracy of the dataset, and to formulate a financial report with recommendations.
15. Knowledge of written material such as contracts, legal documents and procedural manuals in order to apply sound judgment in performing accounting duties and responsibilities

21. TECHNOLOGY APPLICATION – Correctly applies technology as required on the job; conceptualizes improvements in work through introducing and/or enhancing use of technology.

Level of Competency Required by Job:

- Level 1: **Expert in the use of technology required for own job. May identify additional applications for currently used technology to enhance own work and/or work of others**
- Level 2: Identify additional technology to be applied to improve own work and/or work of others and/or enhanced use of current technology to improve the operations of an entire function or department.
- Level 3: Identify new technology application to improve/enhance work of an entire function, department, or organization.

Examples of Behavioral Indicators:

- Demonstrates mastery of technical applications required for current work.
- Suggests additional applications of existing technology that improve productivity.
- Identifies new technology that can be applied to improve existing operations.
- Provides convincing justification for investment in new technology versus anticipated benefits.
- Presents compelling arguments to justify purchase of existing software (with or without modification) versus in-house development.

Performance Levels:

Satisfactory

Knows and correctly applies current technology as required on the job. Extends use of current technology to improve efficiency of accomplishing additional tasks.

Superior

Recognizes opportunities to apply technology to improve work processes in a function, department, or the entire organization. Identifies and justifies specific technology for specific uses.

32. RESPONSIVENESS AND FOLLOW-UP – Executes actions as requested or to which a commitment has been made; continues involvement as needed.

Level of Competency Required by Job:

- Level 1: Willingly accept job assignments and, upon completion, asks whether any other actions are necessary.
- Level 2: **Ensure that all job responsibilities are fulfilled within their designated timeframes. Willingly accept, and may volunteer for, additional assignments, but does not overextend. Anticipate and accommodate the need for continued involvement.**
- Level 3: Ensure that staff and other resources are available (or can be made available) to reasonably allow for completion of work before making a commitment. If not, make adjustments to ensure completion of work or re-establish priorities and communicate to all involved parties. Recognize the probable need for continuation of some staff involvement beyond the designated timeframe to ensure success.

Examples of Behavioral Indicators:

- Willingly accepts assignments and completes assigned work.
- Monitors “completed” work to determine whether additional issues to be addressed have arisen.
- Volunteers for assignments when able to assure their timely completion.
- Carefully considers available staff and resources, and competing priorities, before making commitments to complete additional work.

Performance Levels:

Satisfactory

Completes assigned work. Realistically appraises the likelihood of completing additional work before accepting or volunteering for it. Recognizes the usual need for follow-up once assignments are submitted.

Superior

Completes assigned work in an expeditious manner. Often ready to accept additional work or volunteer for it. Readjusts priorities and/or revises plans to maximize productivity. Diligently monitors the possible need for follow-up.

39. **TACT** – Considerate and pleasant in interactions with others, even in situations that involve controversy, disagreement, or represent other emotional strain.

Level of Competency Required by Job:

- Level 1: ***Pleasant in interpersonal interactions with co-workers and/or members of the public when cooperating to accomplish a goal or to provide service.***
- Level 2: Courteous and considerate in interactions with a wide variety of others during times of controversy or conflict or in the face of negative reaction
- Level 3: Diplomatic when addressing sensitive matters with the media, elected/appointed officials, and/or a large public audience. Remain considerate and sensitive in times of crisis.

Examples of Behavioral Indicators:

- Listens actively; conveys understanding.
- Displays sensitivity of others' circumstances and viewpoints.
- Displays empathy by smiling, nodding, etc. when appropriate to do so.
- Recognizes others' points of view when communicating information.
- Expresses information in a manner that does not offend individuals with differing points of view.
- Conveys even a negative message with positive tone and words to the extent possible.
- Anticipates audience reaction to negative or controversial information to be provided.
- Recognizes when to defer to those of higher status or for other reason.

Performance Levels:

Satisfactory

Courteous and considerate in interactions with others. Provides information in as positive a manner as possible.

Superior

Accommodates the needs/desires of others in interactions with them to the extent possible. Maintains a positive approach in the face of adversity or criticism.

45. ORAL COMMUNICATION – Communicates orally in a clear, concise, and effective manner.

Level of Competency Required by Job:

- Level 1: **Exchange specific, job-related information orally with others in the immediate work environment or via telephone and/or video callradio.**
- Level 2: Obtain/provide/present general and/or job-specific information orally to a variety of others in various situations.
- Level 3: Obtain/provide/present a diverse array of information orally at varying levels of complexity to a wide range of others across many different situations and circumstances.

Examples of Behavioral Indicators:

- Audience clearly understands the intended message.
- Rarely must repeat information in response to questions.
- Refrains from use of unnecessary words, phrases, or jargon.
- Provides a level of detail appropriate to the situation (avoids too much or too little detail).
- Speaks at a level appropriate to the audience in terms of terminology, sentence structure, and simplicity/complexity of ideas expressed.
- Uses words with precision (vocabulary) to convey exact information.

Performance Levels:

Satisfactory

Speaks clearly and audibly, providing the appropriate information and level of detail. Typically conveys the message on the first attempt. Answers questions accurately and directly.

Superior

Speech is direct and to the point. Speaks convincingly and with authority when appropriate. Maintains sensitivity to the audience while providing thorough information with the appropriate level of detail through the use of precise language.

47. WRITTEN COMMUNICATION – Communicates effectively in writing.

Level of Competency Required by Job:

- Level 1: Write notes/e-mails. Completes forms with some open-ended responses (sentences).
- Level 2: **Write letters, articles/reports, and/or detailed descriptions of activities/occurrences.**
- Level 3: Write lengthy reports, instruction manuals, in-depth analyses/reviews of complex issues and/or articles for publication. Reviews the written work of others.

Examples of Behavioral Indicators:

- Writing includes the necessary information to convey the intended message.
- Sufficiently few errors in spelling, punctuation, grammar to not interfere with the intended message or distract the reader.
- Little editing or re-writing needed to produce a final product.
- Composes materials efficiently.
- Information is presented in a well organized manner.
- Tone and degree of formality are appropriate to the purpose and audience

Performance Levels:

Satisfactory

Writes material that clearly communicates the necessary information; needs little editing.

Superior

Precisely uses words and organizes information in a way that enhances presentation of the message. Virtually no editing needed.