COMPETENCY MODEL FOR
SENIOR ACCOUNTANT (1523)

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

1. Reading Comprehension
4. Analytical Ability
6. Attention to Detail
12. Conscientiousness
20. Job Knowledge
28. Supervision
33. Interpersonal Skills
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, bolded, and underlined), examples of behavioral indicators, and satisfactory and superior performance levels.
1. **READING COMPREHENSION** – Comprehends and correctly applies information presented in written form. Makes correct inferences; draws accurate conclusions.

**Level of Competency Required by Job:**

**Level 1:** Concrete, specific job-related information (work orders; instructions; material/equipment labels)

**Level 2:** General information related to field of work and assignments; (articles in trade publications; technical/instructional manuals; memos; letters; e-mails; reports)

**Level 3:** Abstract/complex information (highly technical articles/reports in specialized area; legal or other regulatory material)

**Examples of Behavioral Indicators:**

- Follows written instructions correctly.
- Learns information presented in writing.
- Identifies relevant written information.
- Interprets written legal regulatory material accurately.

**Performance Levels:**

**Satisfactory**

Reads instructions correctly. Learns from manual and other printed material.

**Superior**

Learns from manual and may answer others’ questions. Explains information presented in written form to others.
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:**

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<thead>
<tr>
<th>Satisfactory</th>
<th>Superior</th>
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<td>Recognizes available relevant information, seeks additional information to consider, and reaches a conclusion. Provides sound, convincing justification for conclusions, citing relevant data and facts.</td>
<td>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.</td>
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6. ATTENTION TO DETAIL – Extremely careful in addressing all aspects of each work assignment in order to produce “completed staff work” and/or avoid any negative outcomes.

Level of Competency Required by Job:

Level 1: Ensure all aspects of work assignment are completed as directed.

**Level 2:** Verify that each aspect of work assignment is properly completed; make logical inference regarding additional activities that may need to be performed to produce “completed staff work.”

Level 3: Include evaluation of final work/work product in its accomplishment; make adjustments as possible to improve.

Examples of Behavioral Indicators:

- Carefully checks all aspects of work for completion and accuracy before submitting.
- Identifies errors (for example, typo’s, computations, measurements, application of laws/rules/policies) and corrects them prior to submitting.
- Cross-checks work against available resources.
- Sets up a means of checks and balances to ensure work accuracy.
- Considers changes in final work product to ensure usability by recipient.
- Completes all revisions upon request.

Performance Levels:

**Satisfactory**

Ensures that each task accomplished represents “completed staff work.” No remaining details/ inconsistencies for others to address.

**Superior**

All aspects of each task completed are verified to be correct. Identifies any foreseeable consequences of work that may need to be addressed and does so.
12. CONSCIENTIOUSNESS – Dependable, reliable, diligent, and attends to all aspects of assignments (the “details”).

Level of Competency Required by Job:

Level 1: Remain on-task and make every reasonable effort to complete work in time allotted. Note discrepancies and takes action or informs appropriate person when “things don’t seem right” in information or data.

Level 2: Note when own work logically relates to the work of others and coordinate with them and when additional tasks must be performed to complete an assignment and perform/assign them. Recognize when, despite best efforts, work will not be done and notifies supervision.

Level 3: Attend to each area of responsibility, and if all are not being addressed, arrange for transfer or elimination of some of them. Ensure that all aspects of programs/projects are properly addressed to ensure success.

Examples of Behavioral Indicators:

- Seeks all necessary information to do the job well.
- Learns from experience so can recognize when things are not right.
- Maintains a high level of task-related behavior.
- Continues to work diligently in the absence of supervision.
- Fully attends to seemingly minor as well as major aspects of each work assignment.

Performance Levels:

**Satisfactory**

Fully attends to work at hand; notes details, errors, and discrepancies and follows-up as necessary. Reliably performs and completes work. Punctual; respectful of others' time.

**Superior**

Notes relationship of own work to work of others to ensure all aspects are coordinated. Performs additional tasks and otherwise follows-up to ensure thoroughness.
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 (GAAP) and the pronouncements from Financial Accounting Standards Board (FASB) as they relate to government and commercial accounting, such as entity concept, continuity concept, historical cost, periodic matching of cost and revenue, consistency, conservatism and materiality, full disclosure verifiability, objective evidence, and accrual basis.

2. Knowledge of double entry bookkeeping, including debits, credits, and modified cash and accrual basis, sufficient to post accounting transactions and use ledgers as a resource for future needs.

3. Knowledge of account classifications, such as revenue and expenditure accounts, in order to perform financial analyses and properly record transactions.

4. Knowledge of auditing standards, such as the Generally Accepted Government Auditing Standards (GAGAS) and Governmental Accounting Standards Board (GASB), sufficient to verify revenue, expenditures, financial transactions, and supporting documents in the case of an audit.

5. Knowledge of financial concepts relevant to the preparation of various financial reports, including statement of revenues, expenditures and changes in fund balances, balance sheet/statement of net assets, and statement of cash flows, in order to properly reference and interpret these reports when preparing other financial documents, such as the general ledger.

6. Knowledge of governmental accounting principles, such as fund accounting, appropriations, encumbrances, disbursements, and fund balances, in order to review, approve, and record accounting transaction documents.

7. Knowledge of cost accounting as it relates to grant requirements on billings and the reimbursement of cost and overhead, such as the direct and indirect cost, in order to recover cost incurred for grant-funded projects.

8. Knowledge of bond accounting related to issuance, amortization of premium/discount, deferred gain/loss, maturity, debt service payment, and investment earnings in order to properly record bond transactions.

9. Knowledge of accounting ratios, such as working capital, quick asset, asset test and operating ratio in order to prepare financial reports.

10. Knowledge of the methods for establishing depreciation schedules, such as straight line, sum of the digits, and declining balance, in order to record depreciation expenses and prepare depreciation schedules.

11. Knowledge of inventory valuation methods, such as last in, first out (LIFO), first in, first out (FIFO) and moving average, in order to record cost of inventory for financial reporting purposes.
12. Knowledge of electronic data processing concepts and terminology, such as data warehouse and data mining, sufficient to prepare accounting material for data processing.

13. Knowledge of computer systems, software, and applications used for accounting, budgeting, cost accounting, payroll operations, and financial reporting, such as Financial Management System (FMS), Oracle E-Business Suite (EBS), Systems, Applications, and Products (SAP), InfoAdvantage, PaySR, and other internal department fiscal systems, sufficient to operate accounting systems, record and analyze transactions, provide reports to stakeholders, and oversee staff performing such work.
28. SUPERVISION – Ability to assume direct responsibility for all aspects of the performance of a work group, which requires knowledge and/or ability in the areas of:

- Planning and goal setting
- Creating a safe and positive work environment
- Establishing standards and training employees
- Motivating employees and teambuilding
- Performance Management (assigning, monitoring, facilitating, reviewing and evaluating work, and providing feedback)
- Supporting and developing employees through delegation and participation
- Taking disciplinary action including progressive discipline
- Provisions of employees’ MOU’s and handling grievances
- Legal requirements including EEO, ADA, FLSA, FMLA, and Workers’ Compensation provisions
- Civil Service Commission Rules and Policies related to the management of employees
- Administrative Code provisions related to the management of employees
- Budget processes sufficient to request and justify expenditures in a correct and timely manner

Level of Competency Required by Job:

**Level 1:** Supervises small workgroup of employees performing the same or highly related work.

**Level 2:** Supervises a larger workgroup of employees performing various types of work.

**Level 3:** Supervises employees including provision of coaching and advice to subordinate supervisors.

Examples of Behavioral Indicators:

- Plans, assigns, and monitors work progress.
- Trains employees to do work.
- Evaluates work and gives positive and negative feedback.

Performance Levels:

**Satisfactory**

Proficiency in supervision sufficient to supervise a workgroup in terms of task orientation, interpersonal concerns, and personnel administration.

**Superior**

Proficiency in supervision sufficient to serve as a resource to others and/or represent department position in a public forum.
33. INTERPERSONAL SKILLS – Interacts effectively and courteously with others.

Level of Competency Required by Job:

**Level 1:** Interact with members of the workgroup, supervision, and/or the public in a cordial, service-oriented manner.

Level 2: Interact across department lines and with appointed City officials, and/or members of the public, at times under adversarial circumstances, in a cordial, respectful manner.

Level 3: Interact with appointed and elected City officials, department heads, representatives of external organizations, and/or the media in a cordial, effective manner.

Examples of Behavioral Indicators:

- Works well with others toward mutual objectives.
- Does not arouse hostility in others.
- “Disagrees without being disagreeable.”
- Elicits acceptance/cooperation from others.
- Affords all individuals respect, regardless of their role or status.
- Effectively addresses concerns of politicians or others who may have their “own agenda.”

Performance Levels:

**Satisfactory**

Behaves in a courteous, respectful, cooperative manner toward co-workers, other City employees, and members of the public.

**Superior**

Facilitates positive interpersonal relations within/among workgroups and toward members of the public. Adept at finding similarities and grounds for cooperation/mutual benefit.
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.