# National Institutes of Health

# GS-510 Accounting

# Behavioral Interview Guide

## Behavioral-Based Interview Overview

Behavioral-based interviews focus on discovering how a candidate performed in specific work-related situations. This interview technique seeks to uncover how a potential employee actually did behave in a given situation; not on how he or she might behave in the future. The premise behind this technique is that a good predictor of future performance is how someone performed in the past in a similar situation. Behavioral-based interviews are becoming more common throughout industry and government and many candidates are familiar with this technique and are well prepared for these interviews. Candidates can and should draw on previous work-related experiences as well as non-work-related experiences (e.g., school projects, community involvement) that are relevant to the interview questions.

### Behavioral Interviewing Suggested Protocol

As much as possible, all questions should relate to experiences that have occurred in the last 2-3 years (best for recollection of behavioral details).

All behavioral interview questions should focus on what the interviewee did, said, felt or thought in the past. The interviewer should be looking for phrases such as “I did….”, “I said….” etc.

Do not ask questions about what the interviewee would do in a given situation or what they would have done differently. The focus is on what the interviewee actually did/said/thought/felt in the past. If the interviewee uses such phrases as “I would,” the interviewer should probe by saying, “What did you actually do at that time?”

The interviewee should focus on what he/she did, rather than what “we” did. While working as part of a team is very common and desirable, it is important to understand what the candidate’s individual role was. The interviewer should probe the interviewee if “We” is used in describing actions. For example, if the interviewee says “We implemented the new payroll system by…..”, it is the interviewer’s job to ask the interviewee what his/her role was and what he actually did (as an individual).

Prior to delving into the detail of each question, ask the interviewee to provide a brief (30 second) overview of the situation by highlighting the beginning, middle, and end. This helps the interviewer to keep the interview on track. For example, if you feel lost in the discussion, you can pause the conversation by asking the interviewee where you are in the story (beginning, middle, or end).

### Suggested Introduction to the Interview

This is a behavioral interview, which may be different from interviews you have had in the past. A behavioral interview focuses on what you have done, said, felt and thought in past experiences. Please use the first person as much as possible because I am most interested in what you have done, said, thought and felt in the situations. So, if you use the term “we” rather than “I”, I may interrupt you to clarify what you did in the situation versus what others did.

I am going to ask you specific questions about your experiences and will ask that you try, as best as you can, to only discuss experiences that have occurred within the past 2 or 3 years so that you will be able to recall the details of the situations.

I will ask follow-up questions to get as many of the details around what you were doing in the situation. Imagine that I am making a movie of what you were doing in the given situation. I am interested in everything you did, said, thought and felt.

NOTE: The information provided above offers suggestions for conducting behavioral-based interviews. Interviewers should use this information as a tool and tailor the interview to meet the needs of the individual organization.

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| **Accounting** |
| Competency | Definition |
| **Federal Accounting Procedures and Process** | Understands the Federal accounting process, including principles and standards outlined by the Federal Accounting Standards Advisory Board (FASAB), Office of Management and Budget (OMB), U.S. Treasury Regulations, American Institute of Certified Public Accountants (AICPA), professional accounting organizations and the U.S. Comptroller General. |
| **Financial Budget and** **Program Analysis** | Obtains financial information from within and outside of an organization for relevant guidance or other information; reviews and evaluates the financial data and makes recommendations as appropriate. |
| **Project Management** | Creates and maintains an environment that guides a project to its successful completion. |
| **Reconciliation and** **Financial Reporting** | Prepares, reviews and provides updated financial information for monthly, quarterly, and yearly reconciliation and financial statements, and other financial reports as required.  |
| **Risk Analysis** | Identifies and manages the risks of failing to detect a misstatement, caused by inadvertent error or fraud that is material to financial statements. |

**Federal Accounting Procedures and Process**

Understands the Federal accounting process, including principles and standards outlined by the Federal Accounting Standards Advisory Board (FASAB), Office of Management and Budget (OMB), U.S. Treasury Regulations, American Institute of Certified Public Accountants (AICPA), professional accounting organizations and the U.S. Comptroller General.

### Key Behaviors:

* Understands and applies Federal accounting standards.
* Provides internal and external stakeholders with the types of financial information they require.
* Understands the issues involved in Federal Government accounting.
* Possesses knowledge of proprietary/accrual and budgetary accounting.
* Possesses knowledge of the Appropriation process.
* Develops, documents, and implements accounting procedures to meet accounting/reporting requirements due to changes in laws, rules and regulations.

### Interview questions:

1. Provide an example of how you have used your knowledge of the Federal accounting process in communicating with others. How were you able to ensure that the information was clear and well understood? What documents or tools did you utilize to communicate the information?
2. Share an example of a time when someone asked you to provide financial information about an agency or company. How did you go about finding the information? How did you present the information so that it was relevant to the request?
3. Describe a time when you had to develop and implement new procedures in order to accommodate a change in law, rule or regulation. What challenges did you face? How did you overcome them?

### Candidate Response:

### Interview Summary:

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| **Summarize the situation, behaviors demonstrated and outcomes. Then provide an overall proficiency rating for the competency as defined in the Administrative Officer competency model.** |
| Situation: |
| Behaviors: |
| Outcome: |
| Overall Competency Proficiency Rating: 1 2 3 4 5 |

**Financial Budget and Program Analysis**

Obtains financial information from within and outside of an organization for relevant guidance or other information; reviews and evaluates the financial data and makes recommendations as appropriate.

### Key Behaviors:

* Analyzes budget, accounting, and program data in order to make comparisons and draw conclusions.
* Uses established models and tools for analyzing data.
* Gathers and interprets pertinent data from a variety of sources and identifies trends.
* Evaluates different sources of information and reconciles conflicting or ambiguous data.
* Applies existing standards, rules and regulations to problems explicitly and not explicitly identified.

### Interview questions:

1. Share an example of a time when you analyzed financial information to make recommendations for your office or organization.  How did you approach this endeavor?  What challenges did you face and how did you handle them?
2. Describe the methodology or models you have used for analyzing data. How have these tools helped you make sound decisions?
3. Provide an example of a time when you had to gather and interpret data from various sources in order to identify trends. What challenges did you face? How were these challenges overcome?
4. Share an example of a time when you had to gather, evaluate and reconcile conflicting or ambiguous data from multiple sources and present your findings. How did you ensure the results were comprehensible?

### Candidate Response:

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**Project Management**

Creates and maintains an environment that guides a project to its successful completion.

### Key Behaviors:

* Explains the processes involved in the initiation phase of a project and the development of an overall project plan.
* Identifies key stakeholders in a project.
* Identifies and analyzes environmental influences impacting a project.
* Develops and manages the scope of a project.
* Describes in detail the process of resource allocation including human resources, and how cost, work, and time estimates are developed.
* Understands the risks involved in starting a project.
* Understands the importance of quality assurance and control.
* Develops effective oral and written communication skills to interact with members of a project team.

### Interview questions:

1. Discuss a time when you had multiple tasks or projects to complete that required the use of the same resources. How did you contend with these competing efforts? How did you prioritize the tasks or projects to be completed?
2. Recall a time when you were assigned what you considered to be a complex project or task. What steps did you take to prepare for and finish the project tasks on time? Were you satisfied with the outcome? Why or why not?
3. Share an example of a time when you influenced the outcome of a project by taking a leadership role. What was your biggest challenge and what steps did you take to overcome the challenge and successfully complete the project?
4. Using a specific example of a project, tell how you kept those involved informed of the progress. What communication methods did you use?
5. Describe a time when you recommended a change to a project in order to increase its effectiveness and success. How did you recommend the change to managers? What was the outcome?
6. Tell me about a project you managed. What did you do to ensure the success of the project?
7. Briefly describe how you have approached a new project in the past. How did you initiate the project? What steps did you take to assess risk? What tools did you use to manage the project? What quality assurance mechanisms were necessary to maintain control of the project?
8. In this role, it is imperative to create and maintain an environment that guides a project to successful completion. How have you approached creating such a project environment in the past? What challenges did you encounter? How did you overcome those challenges?
9. Give me an example of a time when your oral and written communication skills helped ensure the successful completion of a project. What communications method or strategy did you utilize? How did you determine which method to use?
10. Stakeholders are defined as those with a vested interest in a particular project. Thinking of a specific project you’ve worked on, please discuss how you identified and managed stakeholders. What was particularly challenging about that process? How did you successfully overcome those challenges?
11. Describe a time when you planned for and conducted a project kick-off meeting. What was on the agenda? How were you able to meet the goals and objectives outlined for the meeting?
12. Describe a time when you were responsible for managing a project with varying priorities that included staggered milestones. What was your approach? What steps did you take to ensure the appropriate stakeholders were involved? How did you ensure that you effectively communicated with your team?
13. Provide an example of a time when you were responsible for managing a project where conflicts within the team developed. How did you handle this situation? What was the result/outcome?
14. What has been your approach for monitoring and controlling risks throughout a project?
15. In this role, you will be required to hire, assign, and supervise appropriate program personnel. Tell me about a time that you had to hire and build a team. How did you create an environment that fostered productivity and cooperation?
16. Describe a time when you had to make changes to procedures to increase the effectiveness of program activities? How did you recommend the changes to program personnel? What was the outcome?
17. Recall a time when you were assigned to manage multiple projects with related resources, personnel and activities. What steps did you take in your planning to ensure the successful executions of all program activities? What tools did you use to manage the multiple projects? Were you satisfied with the outcome?
18. Describe a situation that best demonstrates your program management abilities. What was the primary key to your success?
19. What challenges have occurred while you were coordinating work with other units, departments, and/or divisions?
20. What kinds of problems have you had coordinating technical projects? How did you solve them?
21. Describe how you developed a project team’s goals and project plan?
22. Tell me about a time when you noticed that you were over budget for a program. What did you do to bring expenditures back in line without sacrificing quality? What was the health of the budget at the end of the program? What did you learn?

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**Reconciliation and Financial Reporting**

Prepares, reviews and provides updated financial information for monthly, quarterly, and yearly reconciliation and financial statements, and other financial reports as required.

### Key Behaviors:

* Identifies and resolves variances in data trend.
* Analyzes the data used to prepare the financial reports.
* Creates financial spreadsheets, charts, and reports that contain relevant business performance data that can be clearly understood by financial and non-financial employees.

### Interview questions:

1. Describe your approach to analyzing data and preparing financial spreadsheets, charts, and reports. What tools have you utilized? How did you ensure that the data was comprehensive yet clear and easy to understand?
2. Share an example of a time when you were given data that needed to be reconciled. How did you go about identifying and resolving the variances in data?

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**Risk Analysis**

Identifies and manages the risks of failing to detect a misstatement, caused by inadvertent error or fraud that is material to financial statements.

### Key Behaviors:

* Identifies risks of negative outcomes (including fraud).
* Evaluates controls that mitigate risk of negative outcomes through prevention or detection and correction.
* Assesses and controls unmitigated risks through various methods (e.g., designing and applying tests).
* Communicates the impact of identified risks and recommends corrective action.

### Interview questions:

1. Sometimes it can be difficult to communicate the possible risks or potential down side to a project/plan/initiative. Describe a time when you had to do just that. How was the information you provided received? How were you able to get others to acknowledge the risk and modify their plan/actions?
2. Give an example of a time when you identified a risk to a planned project and developed a plan to mitigate that risk. What was your approach?
3. Describe a time when you identified an error that posed a significant risk and you were not the party responsible for the error. How did you communicate this information? How was the situation resolved?

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## NIH Competency Proficiency Scale

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| Score | Proficiency Level | Description |
| **1** | **Fundamental Awareness** (basic knowledge) | You have a common knowledge or an understanding of basic techniques and concepts.* Focus on learning.
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| **2** | **Novice** (limited experience)  | You have the level of experience gained in a classroom and/or experimental scenarios or as a trainee on-the-job. You are expected to need help when performing this skill.* Focus on developing through on-the-job experience;
* You understand and can discuss terminology, concepts, principles and issues related to this competency;
* You utilize the full range of reference and resource materials in this competency.
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| **3** | **Intermediate** (practical application) | You are able to successfully complete tasks in this competency as requested. Help from an expert may be required from time to time, but you can usually perform the skill independently.* Focus is on applying and enhancing knowledge or skill;
* You have applied this competency to situations occasionally while needing minimal guidance to perform successfully;
* You understand and can discuss the application and implications of changes to processes, policies, and procedures in this area.
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| **4** | **Advanced** (applied theory) | You can perform the actions associated with this skill without assistance. You are certainly recognized within your immediate organization as "a person to ask" when difficult questions arise regarding this skill.* Focus is on broad organizational/professional issues;
* You have consistently provided practical/relevant ideas and perspectives on process or practice improvements which may easily be implemented;
* You are capable of coaching others in the application of this competency by translating complex nuances relating to this competency into easy to understand terms;
* You participate in senior level discussions regarding this competency;
* You assist in the development of reference and resource materials in this competency.
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| **5** | **Expert** (recognized authority) | You are known as an expert in this area. You can provide guidance, troubleshoot and answer questions related to this area of expertise and the field where the skill is used.* Focus is strategic;
* You have demonstrated consistent excellence in applying this competency across multiple projects and/or organizations;
* You are considered the “go to” person in this area within NIH and/or outside organizations;
* You create new applications for and/or lead the development of reference and resource materials for this competency;
* You are able to diagram or explain the relevant process elements and issues in relation to organizational issues and trends in sufficient detail during discussions and presentations, to foster a greater understanding among internal and external colleagues and constituents.
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