



National Institutes of Health

Competency Model

GS - 510 Accounting

Occupation Competency Model



| Accounting Competency Model | | |
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| Competency | Definition | Key Behaviors |
| 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 | <ul style="list-style-type: none"> • 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 |
| 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 | <ul style="list-style-type: none"> • 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 |
| Project Management | Creates and maintains an environment that guides a project to its successful completion | <ul style="list-style-type: none"> • Executes project start-up and planning activities • Defines and manages schedules, budgets and resources to accomplish project objectives and reports on project progress • Identifies and manages scope, risks and quality throughout the project lifecycle • Identifies and partners with stakeholders to develop and implement change management plans • Communicates effectively with project team and stakeholders • Evaluates project success and documents lessons learned to apply to future projects |



| Competency | Definition | Key Behaviors |
|---|--|---|
| 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 | <ul style="list-style-type: none">• Identifies and resolves variances in data trends• 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 |
| Risk Analysis and Internal Control | Identifies and manages the risks of failing to detect a misstatement, caused by inadvertent error or fraud that is material to financial statements | <ul style="list-style-type: none">• 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 |



Proficiency Scale

| Score | Proficiency Level | Description |
|-------|---|--|
| 1 | Fundamental Awareness (basic knowledge) | <p>You have a common knowledge or an understanding of basic techniques and concepts.</p> <ul style="list-style-type: none"> • Focus is on learning. |
| 2 | Novice (limited experience) | <p>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.</p> <ul style="list-style-type: none"> • Focus is 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. |
| 3 | Intermediate (practical application) | <p>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.</p> <ul style="list-style-type: none"> • 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. |
| 4 | Advanced (applied theory) | <p>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.</p> <ul style="list-style-type: none"> • 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. |
| 5 | Expert (recognized authority) | <p>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.</p> <ul style="list-style-type: none"> • 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. |