National Institutes of Health

Competency Model

GS - 510 Accounting

Occupation Competency Model

Accounting Competency Model

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	• 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	• 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	• 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	• 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	• 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
N/A	***Not Applicable***	You are not required to apply or demonstrate this competency. This competency is not applicable to your position.
0	***Not Demonstrated***	You have not demonstrated this competency and likely have not had related training or experience.
1	***Baseline*** (theoretical knowledge)	Shows basic knowledge and understanding sufficient to handle routine tasks. Focus is on learning. • You are training or on-the-job training; beginning to develop this competency and have completed formal • 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.
2	***Progressing*** (limited practical application and experience)	Has depth/breadth of knowledge to handle non-routine situations. Begins to take initiative. Focus is on applying and enhancing knowledge or skill. • You have applied this competency in occasional situations and still require minimal guidance to perform successfully; • You understand and can discuss the application and implications of changes to processes, policies, and procedures in this area.
3	***Proficient*** (practical application and experience)	An expert who can handle broad organizational/professional issues; works independently; has long-term perspective; coaches, guides and empowers others. • 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.
4	***Master*** (recognized thought leader)	An expert whose advice is sought out by administrative staff in other NIH offices or in other OPdivs; shapes the organization/profession; is visionary; focus is strategic; copes with the unknown. • 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 from within NIH and/or outside the OPDIV; • 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.