

Core Competencies

JFMIP



Accountants in the Federal Government



A Joint Project of the
Chief Financial Officers Council and the
Joint Financial Management Improvement Program

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Foreword

Recent legislation aimed at improving Federal financial management has had a significant impact on accountants. Highly qualified and multi-skilled personnel are needed to perform the more complex tasks demanded of Federal financial managers to assist in having a more efficient and effective government. With legislation such as the Government Performance and Results Act (GPRA) and Federal Financial Management Improvement Act, agency personnel are now required to use new Federal accounting standards that are intended to provide greater accountability and better decision-making in a cost effective manner.

The Human Resources Committee (HRC) of the U.S. Chief Financial Officers (CFO) Council and the Joint Financial Management Improvement Program (JFMIP) have undertaken efforts to improve the recruitment, training, retention, and performance of Federal financial management personnel. Since 1995, they have centered on a well-defined set of core competencies for financial management personnel. The core competency documents articulate the knowledge, skills, and abilities (KSA) that are appropriate to help individuals be successful in their jobs. A review board was established to ensure the currency of these documents. Core competencies for accountants, budget analysts and financial managers were reviewed and we will be issuing the revisions separately for each occupational series. The qualification and classification standards for each occupation are issued by the Office of Personnel Management.

This document, *Core Competencies for Accountants*, identifies the accountant's KSAs, learning objectives, and developmental activities to meet today's changing environment. In addition to the technical core competencies, leadership competencies must also be considered. Leadership competencies are the personal and professional attributes that are critical to successful performance in many occupations. OPM also issued the *Leadership Effectiveness Framework (LEF)*. The *LEF* defines 27 competencies that are important for effective performance at all leadership levels within the Federal Government. OPM identified five fundamental executive qualifications found on its website: <http://www.opm.gov/ses/html/ecq4.htm>.

In 1998, the CFO Council approved the statement of principles for Federal financial education and training, which can be found in Appendix A. In March 1999, the HRC issued an Executive Toolkit – Building a Financial Management Workforce Development Plan, which can be found at www.financenet.gov/financenet/fed/cfo/hrc. All of the core competencies documents which are posted on this website, will promote a better understanding of human resources development in the Federal government. We are working toward a policy to promote the professionalism of this occupational series by working with OPM, and developing a CFO Council policy on professional certification. If you have any comments or changes to this document, please contact HRC or JFMIP.

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Introduction

Identifying and understanding necessary core competencies are more important than ever before. Financial managers need highly qualified personnel who are well equipped to contribute to the missions of agencies. The CFO financial management community has recognized that there is imbalance between the skills and knowledge of the existing work force and the new requirements for consolidated financial statements; accountability reports; performance reporting; integrated financial management systems; commercial transaction processing services; etc.

The impetus for developing core competencies began in 1994 following a government-wide training symposium, sponsored by the Chief Financial Officers (CFO) Council and the Joint Financial Management Improvement Program (JFMIP), to share information and identify priorities for human resource development. The priorities identified at the symposium included developing core competencies for financial management personnel, which would assist CFOs and managers in obtaining and retaining a highly qualified workforce with knowledge, and know-how. The first effort resulted in the *Framework for Core Competencies for Financial Management Personnel in the Federal Government* published in 1995. The Framework Document discusses the rationale, in broader terms, for developing core competencies. In part, this Framework document states the time has come for the Government to ensure that there is uniformity and consistency, to the extent feasible, in human resource development.

This document is one of a series of core competencies publications developed by the Human Resources Committee of the CFO Council and the JFMIP. The focus of the *Core Competencies for Accountants in the Federal Government* is to highlight the knowledge, skills, and abilities (KSAs) that accountants should develop in order to perform their functions effectively. This document concerns the recruitment, development and retention of staff for key financial management positions. The matrix that follows identifies formal developmental activities (educational opportunities and work-related experiences) that may help to build those KSAs. By using these and other core competencies as a guide for staff development, agencies will enhance the capabilities of their employees and improve their financial management performance.

Accountants play critical roles in the financial management community. Accountants participate in a broad range of activities related to the accounting and budgeting practices of their agencies. Under the GPRA , agencies need to ensure greater integration among their planning, budgeting, analysis and accountability activities. Agencies can no longer run their management processes as a series of independent activities. As a result, accountants need to be aware of, and participate in planning and budgeting activities to make accounting information more relevant to program managers.

An interagency working group began the core-competencies project by identifying knowledge, skills and abilities for each position. Therefore, this document embodies these

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core competencies. The competencies are divided into seven categories:

- ◆ General Accounting
- ◆ Federal Accounting
- ◆ Basic Government Accounting/Operations
- ◆ Planning, Budgeting and Accountability/Business Practices
- ◆ General Management
- ◆ Information Technology
- ◆ General/Leadership skills

These are the seven general areas that every accountant should seek to develop. Because employees in these positions cover such a broad range of functions, it is likely that managers and employees will need to tailor the competencies to fully reflect what accountants in their organizations should have knowledge of and be able to perform. Included among these competencies may be accounting principles, auditing and relevant experience. It is recognized that some organizations may have unique requirements for human resource development. This document focuses more on general applicability, rather than unique needs.

The core competencies for accountants identify the knowledge, skill, and abilities considered necessary to perform effectively in today's rapidly changing environment. In the financial management community, the perception is that the skills of the Federal financial work force must grow to keep up with changing demands. It has been recognized that accountants in the early stages of their careers are not fully knowledgeable about Federal accounting. We expect accountants' knowledge to grow over time. The competencies have been designed to show the growth of accountants' knowledge.

Leadership competencies are the personal and professional attributes that are critical to successful performance in many occupations. The U.S. Office of Personnel Management (OPM) issued the Leadership Effectiveness Framework (LEF). LEF defines 27 competencies that are important for effective performance at all leadership levels within the Federal Government. OPM identified five fundamental executive qualifications found on its website <http://www.opm.gov/ses/html/ecq4.htm> .

We must change the way we have been doing business, essentially "reinvent government". In implementing government-wide financial management improvements, one of the goals of the CFO Council is to provide leadership to promote the efficient management of government resources and assets. A strategy to achieve this goal is to attract, retain, and develop highly qualified financial professionals who are valued members of the management team.

As new legislative initiatives re-engineer Federal financial management, Chief Financial Officers are concerned about the increasing difficulty in recruiting and retaining personnel

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with the skills needed to meet the new challenges. *Recruiting and Retaining Financial Management Employees - Useful Tools* is a publication to help financial managers recruit and retain highly qualified personnel to meet the demands of Federal CFO organizations. The document describes authorities currently available to Federal financial managers for incorporation into recruitment and retention strategies and including qualification tools.

The CFO Council and the Interagency Advisory Group of Federal Personnel Directors state in the above document that:

It is difficult to recruit accountants with the substantive knowledge and qualifications necessary to address the financial accounting issues common to the current financial environment. The Office of Personnel Management mandated requirement for 24 hours in unspecified accounting courses is no longer sufficient for many accounting positions. Key accounting disciplines, such as cost accounting, internal controls and auditing are mandatory to performing many of today's accounting tasks. Additionally, accountants must function in a broad interdisciplinary management context. Multi-disciplinary course work and/or experience, such as in capital planning and information technology, are appropriate supplement qualifications.

Existing qualification standards need to be raised. The Federal financial community believes that in order for accountants to be at the full operating level, they should have a four-year degree from an accredited college or university. Colleges and universities have revised their curriculums to ensure that today's graduates acquire a strong foundation in business issues and operations from a global perspective as well as a comprehensive, in-depth understanding of accounting. Additionally, recent changes in the Federal accounting profession implicate the use of tools from other disciplines, such as managerial economics, as a means to enhance understanding issues concerning capital budgeting and cost benefit. For the existing workforce, Individual Development Plans (IDPs) must be implemented for accountants to ensure that they acquire the KSAs necessary to perform successfully in today's environment. This document indicates the appropriateness of the core competencies for three distinct levels, showing the advancement of knowledge.

- Level 1* Entry level; typically consisting of introductory fundamental, basic, and routine activities; normally 1 to 3 years of experience as an accountant.

- Level 2* Journeyman level; typically consisting of activities which address specifics, proficiency, applications, and local missions, normally a minimum of 4 years of experience as an accountant.

- Level 3* Senior level; normally a team leader or first level supervisor, typically consisting of activities which address complexity, expertise, program impact, or extended operations involving multiple organizations.

The KSAs are listed in the first column of the following matrix. The column entitled

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"Learning Objectives" describes the detailed KSAs. The last column describes developmental activities that may be provided to the accountant in order to achieve these competencies. These activities include on-the-job training and formal training courses. Examples of the types of developmental activities to consider are listed in the last column of the matrix.

How to Use This Document

This document should be used as a guide for making a multitude of workforce decisions from considering what type of staff to hire, to planning and executing staff development programs. It should stimulate discussion between management and staff regarding training choices or rotational assignments and also assist management to communicate its expectations to staff to help them grow personally and professionally. This guide should be used in developing an individual development plan by the individual and manager. A sample generic IDP can be found in Appendix E.

Employees should be aware that they have a responsibility for building these core competencies in order to prepare themselves for effectively executing their duties. However, this document is merely a guide. While providing advice to help accountants become more effective, it does not guarantee promotion or qualification for specific positions.

Purpose of the Core Competencies Series

The series of documents is intended for the respective financial management disciplines as a reference tool. In addition to serving as a reference tool, this document can be used in developing the Core Competencies for persons in financial management, human resources management, and other related fields who have a need to understand what constitutes core competencies, learning objectives, and related developmental activities.

Conclusions and Recommendations

The Human Resources Committee of the CFO Council, JFMIP, and other financial management leaders throughout government have recommended and supported the development of the framework and core competencies documents. Review boards were established to ensure the currency and accuracy of these documents. For core competencies to be most effective, financial managers and other leaders need to fully support and promote their use within their organizations. Agencies are encouraged to share their best practices in education and training with other departments and with JFMIP for posting on FinanceNet to realize maximum benefit to the government.

Training Resources

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For the competencies described in this document, there are numerous courses available within each agency from established educational institutions, and from the many vendors in the business of professional education. Classroom instruction is very important in order to gain the essential principles and policies of various financial management processes and techniques. However, this knowledge must be reinforced with practical applications toward achieving these competencies. Accountants will also benefit from management training in leadership, quality management, team management and oral and written communications in terms of facilitating their application of financial management principles.

For on-the-job training, especially in high performance organizations, reinforce classroom training.

An excellent resource for accountants to find the types of training to meet their specific needs is through the Internet. The FinanceNet address--<http://www.financenet.gov/>-- provides access to the web pages that contain many of the course catalogs and training materials from both private and public sector organizations in the education and training business.

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	CORE COMPETENCIES (Knowledge of, Ability to Use, or Skill in Using)	Levels			LEARNING OBJECTIVES	DEVELOPMENTAL ACTIVITIES
		1	2	3		
A. General Accounting						
1	Generally Accepted Accounting Principles (GAAP) and concepts	X	X	X	Obtain general understanding of accounting practices, operations, and procedures	Courses: <ul style="list-style-type: none"> • Various accounting Other Activities: <ul style="list-style-type: none"> • Conferences/Seminars • Current professional literature • Publish articles • Presentations • Serve on panels and committees • Complete certification program (e.g. CPA, CMA, CIA, CGFM) • Apply GAAP to specific financial events
		X	X	X	Acquire knowledge on the different methods and applications of accounting including accrual, obligation, and cost methods	
		X	X	X	Interpret and apply existing, new, or revised accounting principles and concepts to make accounting reports accurate and comply with requirements	
B. Federal Accounting						
2	Federal accounting concepts and standards, including cost accounting Basic accounting concepts and principles including agency budget procedures and system(s) relationship with financial management	X	X	X	Acquire knowledge of Federal accounting principles and concepts	Courses: <ul style="list-style-type: none"> • Basic Federal Accounting Principles • Federal Management Training Seminars • Appropriations Law • U. S. Standard General Ledger (SGL) • Federal accounting standards including FASAB and other standard-setting bodies • Government accounting principles • Managerial cost accounting • OMB Circulars and Bulletins • Annual government financial management conferences • Professional association meetings • Sources of Funding <ul style="list-style-type: none"> • Appropriations • Reimbursable work • Revolving funds • Non-appropriated fund activities • Trust funds
		X	X	X	Acquire a working knowledge and understanding of: <ul style="list-style-type: none"> • Federal accounting concepts and appropriation process • Federal financial/accounting standards 	
		X	X	X	Accurately record documents for reporting purposes (e.g., budget reports, agency reports, financial reports)	
		X	X	X	Understand the principles of managerial cost accounting standards	
			X	X	Determine the appropriate application of Federal cost accounting standards	

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		1	2	3		
			X	X	Assess impacts on agency/organization policies, systems and procedures and provide substantive analysis and recommendations	<ul style="list-style-type: none"> • Gifts/donations • Cooperative Work • Deposit funds • Special funds
			X	X	Analyze Federal legislation and policies and provide management with substantive analysis and recommendations	<p>Work Experience:</p> <ul style="list-style-type: none"> • Analyze proposed federal legislation, policies, and/or guidance and develop appropriate implementation plans and changes to local policies and procedures • Review new/revised federal legislation, policies, and/or guidance and develop appropriate implementation plans and changes to local policies and procedures • Detail to office coordinating agency cost accounting • Projects involving analysis of cost and/or performance data
		X	X	X	Understand accounting terminology and application.	
		X	X	X	Appropriately apply accounting principles and procedures to work products	
		X	X	X	Understand the functions of agency financial systems	
		X	X	X	Efficiently retrieve, use and analyze information pertinent to daily work	
3	Federal Financial Statements and Reports	X	X	X	Acquire general understanding of Federal financial reporting	<p>Courses:</p> <ul style="list-style-type: none"> • Revenue Standard/Form and Content Statements • Fundamentals of Federal Financial Statements • Audited financial statements • Accountability reports • Treasury and OMB financial reports such as 133, 2108, etc. • SF 224: Statement of Transactions • Contents and purpose • Impact/connection to GAAP, FASAB, etc. <p>Work Experience:</p> <ul style="list-style-type: none"> • Prepare and/or analyze financial statements
		X	X	X	Acquire knowledge of the components of the agency/organization's financial statement and financial reports	
		X	X	X	Identify the requirements of Federal financial statements and reports	
		X	X	X	Prepare accurate reports	
			X	X	Analyze financial reports	
			X	X	Draft narrative sections and prepare	

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		1	2	3		
					explanatory tables, graphs, and charts that report program performance, including financial statements, based on the requirements of the GPRA and other legislation for inclusion in Department/Agency wide Accountability Reports to the President, the Congress and the taxpayers. (Prepare and/or analyze narratives, footnotes, and performance measures for financial statements and/or financial reports.)	
C. Basic Government Accounting/Operations						
4	Missions, functions, and organizational structure of the agency and its offices	X	X	X	<p>Understand the organization's mission in context of its legislative mandates and Administration priorities for the agency</p> <p>Acquire knowledge of the agency/organization's structure, mission, functions, and major components</p> <p>Comprehend how the agency is organized to achieve its mission</p> <p>Create a shared vision of the organization; promotes wide ownership; champions organizational change</p>	<p>Courses:</p> <ul style="list-style-type: none"> Internal orientation briefings <p>Work Experiences:</p> <ul style="list-style-type: none"> Read and discuss with supervisor agency authorizing legislation and agency mission statements Rotational assignments, including finance office Attend and participate in key management and strategic planning meetings and/or briefings
5	Mission and functions of central agencies such as OMB, Treasury, GSA and OPM play in government operations	X	X	X	<p>Acquire knowledge of the roles and missions of the central agencies and other service providers and how they interface with your agency</p> <p>Comprehend the relationships of central agencies to agency operations</p>	<p>Courses:</p> <ul style="list-style-type: none"> Federal government operations Public administration <p>Work Experiences:</p> <ul style="list-style-type: none"> Details to central agencies Projects working on functions requiring interaction with central agency staff

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		1	2	3		
			X	X	Maximize support for agency mission by working with central agencies	
6	Agency accounting policies and procedures	X	X	X	Acquire knowledge of agency/organization: <ul style="list-style-type: none"> Accounting policies and procedures Agency financial reporting Develop, implement, maintain, and document accounting procedures to meet changing requirements	Courses: <ul style="list-style-type: none"> Financial policy Standard accounting codes and entries Work Experience: Demonstrate and apply proficiency with accounting policies and procedures in daily work
7	Public laws, executive orders, OMB circulars, bulletins, agency directives, Comptroller General decisions and court opinions governing the agency's management processes	X	X	X	Comprehend and incorporate legislative and administrative requirements into all work products	Courses: <ul style="list-style-type: none"> Appropriations law Budget formulation Work Experience: <ul style="list-style-type: none"> Details to planning, budget, and finance offices.
8	Audits and formal reviews		X	X	Acquire experience in dealing with auditors, including preparation for audits, working with auditors, commenting on audit reports, and developing corrective action plan, and developing responses to audit reports	Work Experience: <ul style="list-style-type: none"> Basic financial audits Auditing standards GAO reports Compliance reviews FMFIA Internal controls reviews Financial statement audit reviews Rotational assignment to internal review/agency inspector general offices
9	Management Controls (Internal Controls)	X	X	X	Acquire a general understanding of the importance of a strong system of management controls	Courses: <ul style="list-style-type: none"> Basic accounting course which includes discussion of the issues of management control Management controls Work Experience: <ul style="list-style-type: none"> Demonstrate and apply proficiency with management control concepts in daily work Annual assurance memorandum Management control reviews Review of management controls reporting of
		X	X	X	Acquire knowledge in management control concepts and principles	
			X	X	Acquire an understanding of how management controls reasonably ensure that: <ul style="list-style-type: none"> Financial integrity is maintained for 	

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		1	2	3		
					the recording of transactions and the recording of results <ul style="list-style-type: none"> • Transactions are executed in accordance with management's general or specific authorization • Resources are safeguarded against waste, loss, and misuse 	external audits <ul style="list-style-type: none"> • System development • System process review
			X	X	Identify and implement appropriate controls and application controls	
			X	X	Establish management controls	
			X	X	Assess, improve and correct management controls	
			X	X	Apply checks and balances to transactions and procedures to ensure data integrity and regulatory compliance	
			X	X	Monitor and evaluate systems of management controls with appropriate documentation, identify deficiencies, and assist in correcting deficiencies	
			X	X	Develop, implement, maintain, and document management control policies and procedures	
D. Planning, Budgeting, and Accountability/Business Practices						
10	Planning and Evaluating	X	X	X	Plans and coordinates with others	Courses: <ul style="list-style-type: none"> • Customer service • Creative decision making • Leadership • GPRA • Business process re-engineering • Project management
			X	X	Understanding of the major components and the requirements of the agency's strategic plan	
				X	Establishes policies, guidelines, plans, and priorities	
				X	Identifies required resources	

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		1	2	3		
				X	Monitors progress and evaluates outcomes	
				X	Improves organizational efficiency and effectiveness	
			X	X	Acquire knowledge and experience in project management	
11	Specific agency/organization business practices	X	X	X	Acquire knowledge of principles and processes of business practices	<p>Courses:</p> <ul style="list-style-type: none"> • Computer security awareness • Customer service • Industry training courses <p>Work Experience:</p> <ul style="list-style-type: none"> • Rotational assignments are strongly encouraged • Business process reengineering initiatives • Participation in industry interest group meetings
			X	X	Knowledge of business practices as they relate to the financial system(s). Apply principles and processes of business practices to include: <ul style="list-style-type: none"> • Procurement policies and procedures • Property management • Travel • Budget concepts • Cost control • Management controls • Fiscal procedures • Performance measurements • Customer service • Quality control • Ethics/Financial Stewardship 	
12	Basic budgeting and program concepts and principles including agency budget procedures and relationship with financial management system(s)	X	X	X	Understand budget terminology and application	<p>Courses:</p> <ul style="list-style-type: none"> • Federal budget process • Budget formulation • Budget presentation • Budget execution <p>Work experience:</p> <ul style="list-style-type: none"> • Rotational assignments to planning, budgeting, finance, and program organizations are strongly encouraged
		X	X	X	Acquire knowledge of agency's general budget principles, operations, and procedures	
			X	X	Understand the functions of agency financial systems	
			X	X	Appropriately apply budget principles	

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		1	2	3		
					and procedures to work products	<ul style="list-style-type: none"> Participate in agency budget planning
			X	X	Efficiently retrieve, use and analyze information pertinent to daily work	
			X	X	Comply with the agency/organization's budget formulation and execution requirements and procedures including documentation, processes, and controls	
				X	Effectively interact with budget personnel by providing financial information to facilitate budget formulation and execution	
13	Structure of appropriations and other funds which support the agency's mission.	X	X	X	Comprehend the statutory and regulatory requirements associated with budget execution	<p>Courses:</p> <ul style="list-style-type: none"> Federal budget process Budget planning and formulation Appropriations law Cash management Government accounting <p>Work experience:</p> <ul style="list-style-type: none"> Supporting manager in budget execution
			X	X	Develop an understanding of internal agency fund control practices	
			X	X	Develop and apply funds control and internal policies that ensure administrative control of funds	
14	Agency's budget execution operations and processes and how obligations and expenditures are incurred for assigned program areas	X	X	X	Gain an understanding of how obligations and expenditures are recorded	<p>Courses:</p> <ul style="list-style-type: none"> Federal accounting courses Program regulations and operations Budget execution <p>Work Experience:</p> <ul style="list-style-type: none"> Details to program offices Joint projects with program office staff
		X	X	X	Record obligations and expenditures in the financial system	
15	Current accounting issues and state-of-the-art developments in resources management field; areas outside of the budget which have financial importance			X	Ability to explain importance and impact of specific accounting issues to high-level officials	<p>Courses:</p> <ul style="list-style-type: none"> Relevant graduate-level courses Continuing education in the accounting field

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		1	2	3		
	to the programs of the agency					Work experience: <ul style="list-style-type: none"> • Interacting with peers and customers • Participating in and attendance at professional seminars and symposia • Permit accountant to understand the agency's activities to be able to relate accounting to program activities
E. General Management						
16	Basic techniques of financial management, economic analysis, management controls, auditing, and program evaluation	X	X	X	Comprehend the fundamentals of financial management Convey fundamentals of internal management controls and control techniques Apply range of bench marking, analysis and program evaluation techniques Explain principles of Federal auditing and their application to program management	Courses: <ul style="list-style-type: none"> • Accounting controls • Business administration • Analytical techniques • Process re-engineering • Program evaluation • Fundamentals of Federal procurement • Contract management • Grants management • Economics • Federal auditing principles Work experience: <ul style="list-style-type: none"> • Serving on process reinvention team • Projects involving in-depth program evaluation • Evaluating management controls
17	Performance measures and analysis		X	X	Acquire knowledge of the agency's/organization's requirements Review the uses and possible application of performance measurements, particularly in relation to the GPRA Demonstrate how performance measurement can be integrated into the accounting process Define, analyze and prepare explanatory	Courses: <ul style="list-style-type: none"> • Information systems • Performance measures • Overview of results-based performance measurement • Program analysis • GPRA • Customer Service Work experience: <ul style="list-style-type: none"> • Projects involving analysis of performance data

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		1	2	3		
				X	data and information on the planning and execution of strategic plans required by the GPRA including specific performance measures that describe success or failure in quantifiable terms. (Track agency/organization's performance in terms of mission work flow to identify and analyze problem areas and identify potential solutions.)	<ul style="list-style-type: none"> • Serve on committees to develop/review performance measures and indicators • Participate in agency planning meetings
18	Generally accepted management principles and practices	X	X	X	Understand accepted management principles and practices, organizational development concepts and principles	<p>Courses:</p> <ul style="list-style-type: none"> • College management courses • Conferences and workshops <p>Work Experience:</p> <ul style="list-style-type: none"> • Process reengineering team • Human resource projects • Organizational reviews
19	Organizational development concepts and organizational analysis techniques, performance effectiveness concepts, productivity measurement and measurements system		X	X	Understand and apply principles and applications of organizational assessment, management intervention and change management, management indicators, effectiveness and efficiency measures, and measurement system design techniques	<p>Courses:</p> <ul style="list-style-type: none"> • Organizational development • Change management • Benchmarking • Program analysis • Performance management <p>Work experience:</p> <ul style="list-style-type: none"> • Rotating to Human Resource Office • Participating on performance measure development teams
20	Federal procurement, contract management and grants management		X	X	Identify and interpret Federal policies regarding procurement, contract management, cooperative agreements and grants	<p>Courses:</p> <ul style="list-style-type: none"> • Federal procurement • Grants • Contract management • Project officers training • Loan processes • Credit reform

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		1	2	3		
						<p>Work experience:</p> <ul style="list-style-type: none"> Developing statement of work for contract Rotational assignments
21	Productivity improvement systems and business Reengineering processes		X	X	Understand processes for reviewing and Reengineering business practices. Interpret and apply knowledge and design, acquisition process, procedures, terminology and documents, and implementation of productivity improvement systems	<p>Courses:</p> <ul style="list-style-type: none"> Productivity improvement Benchmarking Process reengineering Workflow analysis <p>Work experience:</p> <ul style="list-style-type: none"> Reengineering team Rotation to planning office
F. Information Technology						
22	Basic personal computer applications; Automated data processing concepts, tools, systems and Internet capability	X	X	X	Acquire knowledge of automated data processing concepts and tools	<p>Courses:</p> <ul style="list-style-type: none"> Basic computer use Software applications used by agency (i.e., spreadsheets, graphics, presentation software) <p>Work experience:</p> <ul style="list-style-type: none"> Incorporate learned skills into day-to-day work assignments, as applicable Use software such as word processing, spreadsheets, and database programs Prepare charts and graphs using automated software Attend/participate in meetings, workshops, and briefings concerning information technology (e.g., use of telecommunications, teleconferencing, LAN, Internet, e-mail)
		X	X	X	Acquire knowledge of basic communications hardware and software	
		X	X	X	Use automated accounting and financial systems to record and classify financial transactions	
		X	X	X	Apply computer application skills to present financial data using the appropriate format (i.e., spreadsheet, narrative, graphic)	
			X	X	Integrate new applications/software into work activities	

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	CORE COMPETENCIES (Knowledge of, Ability to Use, or Skill in Using)	Levels			LEARNING OBJECTIVES	DEVELOPMENTAL ACTIVITIES
		1	2	3		
				X	Develop requirements for automated accounting and financial systems to meet changing requirements and to improve processes	
23	Federal Financial Management System (FFMS); automated data systems development, documentation, and data administration policies, concepts, tools, and standards	X	X	X	General understanding of the fundamentals of agencies/organization's FFMS	<p>Courses:</p> <ul style="list-style-type: none"> Financial Systems Design and Implementation <p>Work Experience:</p> <ul style="list-style-type: none"> Use the FFMS in daily work activities (Inputs, Outputs, and Controls) Rotational assignments that include systems development
		X	X	X	Acquire knowledge of automated data systems development, documentation, and data administration policies, concepts, tools, and standards	
			X	X	Operational applications: <ul style="list-style-type: none"> Data structure Query reports Problem Solving Integration with other systems Integration with other applications 	
				X	Develop requirements for automated data systems development, documentation, and data administration policies, concepts, tools, and standards	
				X	Advanced applications; Exposure to the development or modification of financial systems including determining FFMS requirements: <ul style="list-style-type: none"> User requirements Testing Training System reconciliation System design 	
24	Financial System's Functionalities <u>NOTE:</u> Refer to <i>Core Competencies for</i>	X	X	X	General understanding of the general functionality of the financial systems and their interfaces with other systems	<p>Courses:</p> <ul style="list-style-type: none"> Financial Systems Design and Implementation

Core Competencies for Accountants in the Federal Government

	CORE COMPETENCIES (Knowledge of, Ability to Use, or Skill in Using)	Levels			LEARNING OBJECTIVES	DEVELOPMENTAL ACTIVITIES
		1	2	3		
	<i>Financial System Analysts in the Federal Government</i> for more detailed information relating to this competency			X	Thorough knowledge of the organization's various financial systems' functionalities	Work Experiences: <ul style="list-style-type: none"> • Rotational assignments
G. General/Leadership Skills						
25	Written communication	X	X X	X X X X X X X	<p>Communicates effectively in writing</p> <p>Prepare routine memoranda and reports</p> <p>Reviews and critiques others' writing</p> <p>Conduct and/or participate in effective meetings</p> <p>Prepare and present analyses, reports and budget justifications to officials</p> <p>Prepare and/or review documentation in support of reports</p> <p>Prepare and review complex reports and justifications for senior management</p>	<p>Courses:</p> <ul style="list-style-type: none"> • Effective Writing • "Plain English" writing <p>Work experience:</p> <ul style="list-style-type: none"> • Incorporate learned skills into day-to-day work assignments

Core Competencies for Accountants in the Federal Government

	CORE COMPETENCIES (Knowledge of, Ability to Use, or Skill in Using)	Levels			LEARNING OBJECTIVES	DEVELOPMENTAL ACTIVITIES
		1	2	3		
26	Oral communication	X	X	X	<p>Listens to others</p> <p>Makes clear and effective oral presentations to individuals and groups</p> <p>Provide effective communication with all organizational levels to keep lines of communication open to minimize conflict</p> <p>Give presentations including problems statements, recommendations, and project status</p> <p>Prepare and present analyses, reports and budget justifications to officials</p> <p>Conduct and/or participate in effective meetings</p> <p>Give complex/high-visibility presentations to senior management (conferences, major meetings, seminars, etc.)</p>	<p>Courses:</p> <ul style="list-style-type: none"> • Basic communications skills • Briefing and presentation techniques • Effective briefing • Facilitation skills <p>Work experience: Incorporate learned skills into day-to-day work assignments</p>
27	Other Leadership skills	X	X	X	<ul style="list-style-type: none"> • Accountability • Conflict management • Continual learning • Creativity and innovation • Cultural awareness • Customer service • Decisiveness • Entrepreneurship • External awareness • Financial management • Flexibility • Human resources management 	<p><u>NOTE:</u> Refer to OPM's web page - http://www.opm.gov - for leadership competencies, definitions, and courses</p>

Core Competencies for Accountants in the Federal Government

	CORE COMPETENCIES (Knowledge of, Ability to Use, or Skill in Using)	Levels			LEARNING OBJECTIVES	DEVELOPMENTAL ACTIVITIES
		1	2	3		
					<ul style="list-style-type: none"> • Influencing/negotiating • Integrity/honesty • Interpersonal skills • Partnering • Political savvy • Problem solving • Resilience • Service motivation • Strategic thinking • Team building • Technical credibility • Technology management • Vision 	

Appendix A

Chief Financial Officers Council
Statement of Principles for Federal Financial Education and Training

The Federal financial management community must make substantial investments in professional development of its workforce in order to successfully meet requirements for financial services and integrity. Well-designed and delivered education and training programs are critical to developing and maintaining the required level of technical, professional and managerial expertise for Federal financial management.

The following principles apply to planning and evaluating education and training programs for federal financial management.

Quality and Accreditation

Education and training providers should meet the standards for accreditation or certification that are appropriate for their course offerings. Providers should have an on-going process to assess and enhance the relevancy, currency and technical soundness of course content. These assessments should draw from customer as well as internal evaluations. Instructors should be evaluated for their effectiveness in communicating course content.

Core Competency Profiles

Education and training courses should demonstrate, in an affirmative manner, that each course is consistent with the core competency profiles for financial management occupations that have been identified by the CFO Council and published in partnership with the JFMIP. Where appropriate, practical application of course material to the Federal financial management environment should be emphasized.

Delivery

Education and training providers should provide flexible, effective alternative methods of course delivery, including on-site classroom, distance learning, self-study, etc., in order to meet the diverse needs of agencies and students.

Appendix B

Core Competencies Documents Issued for Various Disciplines

- ◆ *Core Competencies in Financial Management for Program Managers in the Federal Government*
- ◆ *Core Competencies for Financial System Analysts in the Federal Government*
- ◆ *Core Competencies in Financial Management for Information Technology Personnel Implementing Financial Systems in the Federal Government*
- ◆ *Core Competencies in Financial Management for Management Analysts and Financial Specialists in the Federal Government*
- ◆ *Core Competencies for Accountants in the Federal Government*
- ◆ *Core Competencies for Budget Analysts in the Federal Government*
- ◆ *Core Competencies for Financial Managers in the Federal Government*

Appendix C

List of Abbreviations

CFO	Chief Financial Officer
CFO Act	Chief Financial Officers Act of 1990
CGFM	Certified Government Financial Manager
CMA	Certified Management Accountant
CIA	Certified Internal Auditor
CIO	Chief Information Officer
CPA	Certified Public Accountant
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act of 1996
FMFIA	Federal Managers Financial Integrity Act
GAAP	Generally Accepted Accounting Principles
GAO	General Accounting Office
GPRA	Government Performance and Results Act of 1993
GSA	General Services Administration
IT	Information Technology
JFMIP	Joint Financial Management Improvement Program
OMB	Office of Management and Budget
OPM	Office of Personnel Management
SFFAS	Statement of Federal Financial Accounting Standards

Appendix D

Major Contributors to Revisions of Core Competencies for Accountants

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This document was developed under the auspices of the CFO Council Human Resources Committee and JFMIP:

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Appendix E

Instructions for Completing the Generic Individual Development Plan Guide For Fiscal Year

This form is provided as a tool to help employees and supervisors realize the full benefits of the financial management training needs assessment, core competencies-based training, and individual development plan processes.

Before completing the form, be sure to have available a copy of each applicable core competencies document, published by the Joint Financial Management Improvement Program, in conjunction with the Chief Financial Officers Council, Human Resources Committee. These documents are available via the Internet at: www.financenet.gov/financenet/fed/cfo/hrc/core.htm.

Instructions

Examples

- (Follow these examples by using the document, "*Core Competencies for Budget Analysts in the Federal Government.*")
- Items A through D are self explanatory. (Self explanatory)
- E - E1. Select and enter (in Section E1) the appropriate **Core Competencies/Learning Objectives** (*Knowledge of, Ability to Use, or Skill in Using*) listed in the applicable financial management core competencies document table. For instance, using the core competencies for budget analysts document, you could select the category, "A. *Budgeting Concepts and Processes.*"
- F. Select and enter the applicable **Competency(ies) to be developed** from the list of core competencies provided under the category identified in E above. An example would be competency No. 2, "*Nature, characteristics, application and structure of appropriations and other funds that support accomplishment of the agency's mission*" which is listed under the category selected in the example above.
- G. From the **Developmental Activities** column, select and enter the activity(ies) that coincides with the core competencies/learning objective selected in F above. The associated developmental activities for the above example are the *courses* - Federal Budget Process and Appropriations Law - and *work experience (OJT)*.
- Enter the appropriate **Training Priority** code. The code entered is based on how critical the developmental activity is to your ability to perform your job. For instance, the course on the *Federal Budget Process* might be crucial to your ability to understand and apply budget formulation and execution procedures. In this instance, the code A (Essential) would be the appropriate entry.
- H. Enter the appropriate **Type of Development Activity(ies)** as indicate in the core competencies table. Continuing with the examples provided, activity code C (denoting course(s)) would be entered here. Also, for work experience, one or a combination of the other activity codes could be applicable, depending on the method you plan to use to acquire the desired knowledge (i.e., **OJT**, **D**etail, or **O**ther).

Core Competencies for Accountants in the Federal Government

- I. Enter the applicable training **Dates**. (For course information, the FinanceNet training webpage-- www.financenet.gov/financenet/jobs--is a useful tool in locating applicable training vendors, courses and dates.)
- J. Enter the **No. of Hours** associated with the training activities denoted in G above. (Course schedules usually specify this information. For other training, such as OJT, details, self-development, etc., enter the estimated number of training hours if exact hours are not known.)
- K. Enter the **Cost** of the training activity. (Self explanatory)
- L. The **Supervisor** enters an **Assessment** of the information contained in the IDP Guide. An assessment might read, "I concur with the information provided" or the supervisor may wish to add, delete, or change information reflected in the employee's IDP.

Section M is self explanatory.

Generic Individual Development Plan Guide For Fiscal Year

A. Name: _____ **B. Date:** _____

C. Job Series, Grade and Title: _____ **D. Supervisor's Name:**

(To complete this form, refer to the appropriate Financial Management Core Competencies Document.)

E. Core Competencies/Learning Objectives (Knowledge of, Ability to Use, or Skill in Using)	G. Developmental Activities - Description with Training Priority Essential = A Needed = B Helpful = C	H. Type of Development Activity(ies) C. Course J. On-the-Job Training D. Detail S. Self-Development O. Other (specify)	I. Dates	J. No. Hours	K. Cost	L. Supervisor's Assessment
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Core Competencies for Accountants in the Federal Government

E1. Name of Core Competency Category(ies):							
F. Competency(ies) to be developed:							
1.							
2.							
3.							

M. Employee's Signature: _____ **Date:** _____ **Supervisor's Signature:** _____ **Date:** _____
