

**COMPETENCY MODEL FOR  
ACCOUNTING CLERK  
CLASS CODE 1223**

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

1. Reading Comprehension
2. Mathematics
3. Judgment and Decision Making
6. Attention to Detail
7. Self-Management
13. Stress Tolerance
20. Job Knowledge
33. Interpersonal Skills

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.

**2. MATHEMATICS** . Performs arithmetic or higher-level mathematical computations accurately.

Level of Competency Required by Job:

- Level 1: **Perform arithmetic computations (add, subtract, multiply, divide, ratios, percentages).**
- Level 2: Use algebra (substitute numbers for letters in a formula), geometry (angles, distances, area), and/or descriptive statistics (mean/median/mode, standard deviation, range).
- Level 3: Apply and interpret calculus, inferential statistics (t-tests, correlations, ANOVA, multiple regression) or other very high level mathematics.

Examples of Behavioral Indicators:

- Quickly and accurately performs arithmetic computations.
- Appropriately selects and applies formulas for stated purpose.
- Correctly identifies an appropriate analysis for a specific purpose and selects the appropriate computer program for computation.
- Accurately interprets and presents results of mathematical/statistical computations.

Performance Levels:

Satisfactory

Knows mathematical requirements of the job and performs them correctly. Verifies work to ensure accuracy.

Superior

Identifies additional opportunities for the application of mathematics in work. Answers questions/trains others to assist them in their use of mathematics.

**3. JUDGMENT AND DECISION MAKING** . Accurately assesses situations, seeks new information if necessary, and applies all available information to reach sound conclusions/formulate effective response.

Level of Competency Required by Job:

- Level 1: Training and guidelines needed to respond to immediate situations within very specific function are provided (or supervisor available to assist).
- Level 2: General information and guidance to assist in responding to a variety of situations across a range of circumstances are provided.
- Level 3: **Little guidance available for responding to a wide range of complex situations with far-reaching and/or enduring consequences.**

Examples of Behavioral Indicators:

- Effectively responds to atypical situations.
- Asks questions or otherwise obtains additional relevant information to make a decision.
- Formulates a decision and necessary actions based on available facts.
- Correctly infers appropriate response based on information provided and existing policies, personal experience, and/or consultation with others.
- Discusses conclusions/possible responses with others before taking action as necessary.
- Considers impact of decisions on all affected parties.

Performance Levels:

Satisfactory

Correctly assesses routine and unusual situations and reaches appropriate conclusions for actions needed. Obtains additional information and/or consults with others as necessary.

Superior

Evaluates new situations accurately to establish an appropriate response or plan of action. Recognizes the impact on all affected parties, as well as the possible ramifications and/or repercussions of setting a precedent.

**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, typos\$, 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.

**7. SELF MANAGEMENT .** Organizes and plans for task accomplishment; manages time and works diligently to complete assigned work/fulfill responsibilities.

Level of Competency Required by Job:

- Level 1: Order tasks for efficient performance; maintain awareness of time allotted and deadlines in order to ensure they are met.
- Level 2: Plan and perform work in a way that maximizes efficient performance; establish and adjust priorities to ensure timely completion of most critical assignments.
- Level 3: **Allot time to responsibilities proportional to their prominence, priority, and impact.**

Examples of Behavioral Indicators:

- Performs only work activities during work hours.
- Alters means of performing work when original approach proves to waste time.
- Keeps a % do+list (with indication of priority and deadlines, if necessary).
- Requests assistance as necessary when it becomes clear that work will not be completed on time.
- Demonstrates a record of progress with respect to all assignments/responsibilities.
- Uses optimal means of communication for efficiency and effectiveness.

Performance Levels:

Satisfactory

Conducts self while at work in a manner that ensures work will be completed as scheduled, or provides explanation or secures assistance or adjustment of schedule if it will not be.

Superior

Seeks efficiencies in doing work to maximize productivity. Plans work carefully and follows the plan or makes adjustments if it is disrupted. Maintains personal responsibility for all work accomplishment.

**13. STRESS TOLERANCE** . Maintains effective performance when under pressure, confronted with opposition or criticism, and/or when the situation is dangerous.

Level of Competency Required by Job:

- Level 1: Assignment may include varied or heavy workload; new tasks may need to be learned; members of the public and, at times, co-workers may be rude.
- Level 2: **Insufficient staff or resources may be available to accomplish work. Priorities/objectives may be unclear and/or direction uncertain. Role ambiguity regarding responsibilities may exist. May encounter disagreement or criticism when performing job activities.**
- Level 3: Presentation and defense of position in a public forum, which at times entails facing opposition, may be required. Work environment may be fast-paced and one in which urgent decisions must be made. Making life-or-death decisions may be necessary.

Examples of Behavioral Indicators:

- Remains composed and focused on the task at hand in the presence of obvious stressors.
- Understands that rudeness or opposition is not typically personal attacks.
- Continues to make good decisions under urgent circumstances or when in danger.
- Soothes others who are more adversely affected by stress.

Performance Levels:

Satisfactory

Continues to perform effectively under stressful circumstances.

Superior

Acknowledges stress, but appears to be unaffected by it. Concentrates extra effort on accomplishing the task at hand. Assists others with effective coping.

**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 fundamental accounting and bookkeeping concepts and practices, such as assets, liabilities, equities, revenues, expenses, funds, encumbrances, and account reconciliation sufficient to review, process, and prepare basic accounting documents, use financial systems, and adhere to City of Los Angeles accounting rules and regulations.
2. Knowledge of basic accounting documentation, including their purpose, contents, and the proper manner in which they should be completed, such as duty certifications, invoices, payroll forms, and/or timesheets sufficient to choose the appropriate documentation when processing payments or refunds, verifying the accuracy of invoices and payroll forms, confirming employees are properly compensated, and ensuring deadlines are met.
3. Knowledge of City accounting policies, procedures, and practices, such as those found in the Controller Manual, Memorandums of Understanding (MOUs), and City Administrative Code, including billing policies, petty cash procedures, the appropriation of temporary salary bonuses, and/or employee entitlements while on leave, sufficient to identify the various codes for each accounting document processed, document changes in employee pay rate or address, identify City employees' pay rates and bonuses, and reference City of Los Angeles ordinances and administrative processes.

**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.