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Requisite Attributes of The Government Accountant

More Than Accounting Expertise

By Philip M. J. Reckers and
A. J. Stagliano

As part of a wide-ranging study of government sector job characteristics, the U.S. Office of Personnel Management (OPM) has recently developed a list of essential attributes for accountants. This compilation of knowledge, skills, abilities, and other characteristics should prove to be invaluable to all of those who deal with either young accountants and auditors in a professional setting or accounting students in the classroom. The OPM program encompassed a five year job analysis of the governmental accountant/auditor classes of occupation. A major portion of that analysis was concerned with creating a profile of the accounting and auditing functions. This paper reports on the development of that profile and describes those attributes that were found to be most important for personnel in these types of positions.

OPM Job Analysis

Prior studies of accountants' jobs tend to have dealt with such areas as turnover [Fetyko, 1972], satisfaction [Strawser, Ivancevich, and Lyon; 1969], and attitudes towards work [Kenis, 1979]. The OPM job inventory, though, was conceived to be a more skill-related analysis.

One of the specific objectives of the OPM study was to provide a "nationwide analysis of the first three levels of the accountant/auditor occupation as they presently exist" [Buck, 1979, p. 1]. To keep the project manageable, plans were instituted to enlist the participation of subject-matter experts (SMEs) on accounting and auditing from state and local jurisdictions throughout the United States. It was expected that these individuals would be representative of the variety of governmental entities employing accountant/auditor personnel [Buck, 1979, p.3]. Factors considered relevant in selecting participants included size, geographical location, urban versus rural nature, and type of government unit. Cooperation was received from individuals in 18 states.¹

The complete data gathering process was conducted through the mail;² the study was structured into two distinct stages. An initial group of participants was provided with materials in solicitation of a listing of the tasks performed by accountants and auditors. Additionally, the respondents were asked to expansively delineate the knowledge, skills, abilities, and other charac-

teristics (KSAOs) of accountants and auditors who are engaged in public sector jobs.

In the first stage of the study, 145 SMEs, all of whom were state or local governmental accountants or auditors, developed comprehensive listings of tasks and relevant KSAOs. The subjects responded to a basically open-ended questionnaire. Specifically, these individuals were asked to pick a "typical" workday and recall:

- (a) what tasks were performed;
- (b) what tasks co-workers performed;
- (c) what tasks supervisors asked them to complete;
- (d) what tasks the professional level workers supervised by the participating SME performed during the day.

The objective of this listing procedure was to elicit the broadest possible range of specific functions performed by an accountant or auditor in the government's employ.

To develop the KSAO attribute list, these first stage participants also responded to the following three questions:

- (a) What underlying knowledge, skills, and abilities did you or your co-workers employ in performing the job tasks?
- (b) What knowledge, skills, and abilities are required to be a competent accountant?
- (c) What knowledge, skills, and abilities does the competent worker have that the unacceptably worker does not possess?

The subjects were then instructed to set aside both lists (i.e., tasks and KSAO) and to closely monitor their activities over the subsequent three days. The lists were then to be reviewed to see if additional items that should have been included had come to light. The end product of this exercise was an extensive listing of 363 accountant/auditor tasks and a KSAO listing consisting of 149 items.

The second stage of the survey portion of the OPM lists (512 total items) by a separate group of subject-matter experts. As had been planned, the 99 SMEs who participated in validating the accountant's job inventory possessed widely varying characteristics. The mean age of

Attributes rated as most important are *not* technical accounting skills.

The SMEs judgments on the job characteristics lists were made with a number of different evaluative criteria as bases. For example, tasks were judged on criticality, difficulty, importance, and five other attributes; KSAOs were likewise evaluated on nine separate dimensions. In each case, a five point rating scale was used by the respondents for quantification of their opinions. The major results of the analysis of these data are discussed below.

Tasks Performed by Accountants

The 363 tasks developed from the first stage of the research study were catalogued into several general functional areas, with specific sub-classifications, as follows:

- General Functions
 - Personnel and Supervisory Functions
- Accounting Operations
 - Administration and Coordination
 - Maintaining Internal Controls
 - General Accounting Functions
 - Establishing Procedures
 - Revenue and Receipts
 - Expenditures
 - Assets and Liabilities
 - Financial Reporting

- Budgeting
- Audit Activities
 - Area of Work
 - General Office Functions
 - Revenue and Receipts
 - Expenditures and Disbursements
 - Assets and Liabilities
- Data Processing

Table 1 shows, on an overall basis, the ten most time-consuming functions for a governmental accountant (i.e., those activities which occupy the accountant/auditor most) and the functional classifications of those tasks. It should be noted that on the average only five percent of the respondents performed each of these job functions. As can be seen, time spent on the job falls heavily in the areas of accounting and auditing for revenue and receipts and the preparation of financial reports.

Table 2 presents the tasks judged to be most critical to the fiscal operations of a government unit. Again, accounting and auditing for revenue and receipts are ranked quite highly. These critical tasks also appear to be rather challenging and, with a few exceptions, not at all routine or completely procedural in nature. The listing might well serve educators

the 81 men and 18 women was 40; the range of ages was from 24 to 63. On the average, the subjects earned \$15,760 (in 1976); the approximate income range was \$10,000 to \$30,000. The average respondent had served in an accountant/auditor role for 9.3 years, and in his or her current position for about three years. Seventy-six percent of the responding SMEs held bachelors degrees, while seven percent had earned advanced degrees. A number of the respondents included in the survey held some sort of supervisory position.

TABLE 1

The Most Time-Consuming Tasks Performed By Government Accountants

| Rank | General Functional Type | Specific Functional Type | Specific Task Performed |
|------|-------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------|
| 1 | Accounting Operations | Financial Reporting | Preparation of the ratio of annual debt service expenditures for general bonded debt to total general expenditures |
| 2 | Audit Activities | Revenue and Receipts | Audit of tax returns (computation, compliance with laws, etc.) |
| 3 | Accounting Operations | Establishing Procedures | Establish or prepare workpapers to determine procedures for issuance of grants, loans, and subsidies |
| 4 | Accounting Operations | Revenue and Receipts | Record the receipt of sales taxes and sales tax returns |
| 5 | Accounting Operations | Revenue and Receipts | Record the issuance and sale of notes payable, tax anticipation notes, script or registered warrants |
| 6 | Accounting Operations | Revenue and Receipts | Make a record of adjustments, cancellations and remissions of taxes |
| 7 | Accounting Operations | Revenue and Receipts | Record court fines and fees, traffic violations, etc., due or collected |
| 8 | Accounting Operations | Financial Reporting | Prepare the combined schedule of taxes receivable by fund |
| 9 | Accounting | Financial | Prepare a computation of direct and overlapping debt |

and government units across the country in redirecting their future training efforts. It appears that, at least for the SMEs who evaluated the tasks, stereotypical bookkeeping problems are *not* so very critical to financial operations as is usually assumed.

Requisite Knowledge, Skills, and Abilities

An essential portion of the OPM job analysis was the development of a detailed profile of practicing governmental accountants and auditors. The subject-matter experts provided their weighted opinions about each of the 149 items on the KSAO list. Table 3 shows the respondents' ranking of knowledge, skill, and ability attributes that are most important to performance of the functions of governmental accounting. In judging the characteristics which are especially important when recruiting and selecting employees, the SMEs' aggregate top ten items included eight of the same ones shown in the Table 3 performance ranking. This correspondence is to be expected and adds credibility to the total validity of the survey data.

The majority of the attributes rated as most important are *not* technical accounting skills. Personal traits such as honesty, integrity, and trustworthiness are deemed to be more essential than, for example, the ability to prepare financial reports. Accuracy and completeness in work assignments are clearly of prime importance to government accountants and auditors. Finally, the communicative and adaptability (i.e., "learning") attributes are rated highly. Obviously, accountants have been well distinguished from bookkeepers in the survey profiling.

The KSAO rankings noted here should be placed in the further context of another overall objective that the Office of Personnel Management had in conducting their survey. By linking the tasks performed in the job setting with the KSAO listings, OPM expects to develop content valid examination materials that will be useful for hiring and evaluating government accountants and auditors [Buck, 1979, pp. 24-25]. Given the priority rankings provided by the subject-matter experts on knowledge, skills, and abilities, any

TABLE 2

Ten Most Important Accounting And Auditing Tasks

| Functional Area | Specific Task |
|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| Budgeting | Establish overall funding priorities |
| Revenue and Receipts Accounting | Maintain tax records on current property valuations |
| Revenue and Receipts Accounting | Record court fines and fees, traffic violations etc., due or collected |
| Revenue and Receipts Accounting | Dispose properly of balances in special funds |
| Establish Accounting Procedures | Establish or prepare work-papers to determine risk management or insurance policy coverage |
| Establish Accounting Procedures | Establish or prepare work-papers to develop purchasing policies and procedures |
| Expenditure and Disbursement Auditing | Determine if appropriate accounts are properly encumbered for purchase orders and that payments to vendors were recorded |
| Asset and Liability Auditing | Determine if investments were properly handled |
| Revenue and Receipts Auditing | Audit tax returns |
| Revenue and Receipts Auditing | Determine that grants and subsidies are being used correctly and for authorized purposes only |

TABLE 3

Knowledge, Skills, And Abilities Needed By Accountants

- Knowledge of accounting principles, concepts, and terminology
- Knowledge of accounting procedures
- Honesty, integrity, trustworthiness
- Ability to work assignments through to completion
- Ability to work accurately
- Ability to see that prescribed auditing and accounting procedures are followed during audit and in report preparation
- Ability to understand oral communications
- Ability to learn
- Ability to comprehend written material
- Ability to prepare reports and statements

Creative and thought-provoking work situations are deemed to be critical to the accounting function.

technique-based test will only partially access all the areas of interest. It would be well to note that objective-type, time-restricted placement or evaluation examinations can only indirectly measure many of the attributes deemed to be essential in a government accountant or auditor.

Conclusion

A recent survey conducted by the U.S. Office of Personnel Management provides a large amount of new data on the accountant and the accountant's job in the public sector. An interesting conclusion from this field study of state and local employees is that the more important tasks performed by accountants and auditors relate to nonroutine activities. Furthermore, creative and thought-provoking work situations are deemed to be more critical to the operation of the accounting function and to its optimal contribution.

In detailing those areas of knowledge, skill, and ability that are

requisite for the competent accountant, OPM survey participants generally rank inherent traits and certain "intangibles" higher than specific technical skills. The profile of the government accountant or auditor, then, is one of a well-rounded individual who has an extensive (rather than intensive) view of his or her work. The attributes delineated in this research can now be used by professionals and academicians in revising selection, education, and evaluation programs.

NOTES

¹Subject-matter experts from the following states participated in the study: Alabama, California, Connecticut, Delaware, Florida, Idaho, Iowa, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, New Jersey, New York, North Carolina, Texas and Wisconsin.

²According to Buck [p. ii], the study was to provide an operational task of a new methodological model for basic development of occupational examination materials. The primary thrust of this new model was the process of mail validation of the contents of these tests.

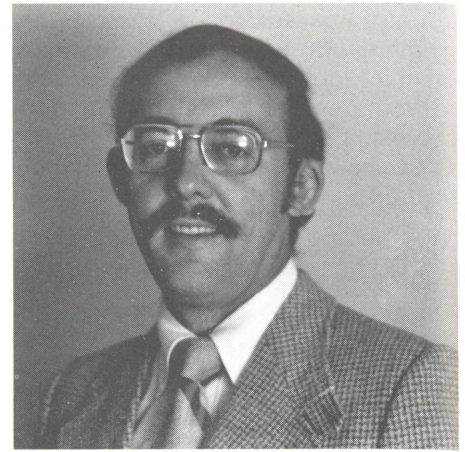
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