findingpotential

COMPETENCY-BASED INTERVIEW GUIDE

Accountants

General competency framework · Professional level · 5 competencies · approx. 75 minutes

How to use this guide

- Focus on these 5 competencies — the behaviours that matter most for this role — not a chronological career history.
- Ask every candidate the same core questions, then probe. Allow around 15 minutes per competency.
- Ask for real examples and use STAR — the Situation, the Task, the Action they took, and the Result.
- Stay neutral, capture what they say, and judge later. Gather evidence on one competency at a time.
- Rate each competency 1–5 against the positive and negative indicators, and note the evidence.

5 Outstanding **4** Good **3** Acceptable **2** Marginal **1** Poor

1. Technical Capability

Has the necessary knowledge, skills and proficiency to conduct their role. Demonstrates mastery in their area of technical capability. Stays up to date with advances in their field and commits to their continuous development.

> **Why this matters for Accountants:** IFAC International Education Standard 2 (Technical Competence) covers financial accounting & reporting, audit & assurance, taxation, governance/risk/internal control, and the regulatory framework. Accounting standards, tax regulation, audit methodology, software — the technical floor is high and the profession demands continuous development.

What have you done to develop your knowledge, skills and abilities to help you achieve in your role?

- In what ways would you say you have developed?
- What opportunities have you taken/created?
- What improvements have resulted? How have these helped you?
- Talk to me about your development plan? How are you building your technical capability? What will doing these things give you?
- What is the next step for you in your career? How will you get there?

What do you do to ensure that you have all of the information you require to perform effectively in your role?

- Where do you get the information from?
- How does this assist you in your role?
- How do you keep up to date with developments in/outside the business?
- Why is it important to do this?
- What do you see as the key challenges/changes in the industry over the next 5 years?

What aspects of your technical capability are you particularly proud of?

- Why are you proud of these aspects?
- How do they help you perform your role?
- What have you done to create these strengths?
- Which aspects of your technical capability need the biggest improvement?
- What are doing to improve them?

NEGATIVE INDICATORS	1 · 2 · 3 · 4 · 5	POSITIVE INDICATORS

Fails to identify development needs in technical capability or does so superficially		Can clearly articulate strengths and development needs in technical capability
Identifies needs but waits for these to be addressed – does not proactively create or seize opportunities to build technical capability		Acts on development needs – creates and seizes opportunities for continuous professional development
Is guarded about own development needs		Is open about own development needs
Is focused on development in the here and now. Is unable to articulate a development plan to support longer term career goals		Considers development for both current role but also future career aspirations
No evidence of really understanding the nature of the industry, the market and the competition		Understand the industry, the market and the competition
Fails to keep self up to date with the necessary knowledge to perform in role		Stays abreast of trends/changes in the market place and applies these to their role
Cannot articulate the key challenges/changes facing the business/industry		Demonstrates a sound appreciation of the medium/ long term challenges facing the business
No strong profile/network/reputation in their field or in the industry – has not capitalised on wider networking opportunities		Has built a strong network and profile in the industry – seen as a thought leader
Lacks essential knowledge of subject area for effective performance in the role		Possesses the knowledge necessary to carry out the role. Demonstrates mastery of their subject areas.
Lacks some of the necessary skills/proficiency for success in the role		Skilled and proficient in their area

Summary of evidence: ______ **Rating (1–5):** ______

2. Analytical Skills

Breaks a problem down into its core elements. Draws on different data sources to inform their thinking, identifying the most pertinent issues within this. Incorporates the emotive elements of a situation into their thinking, before making sound inferences based on the available information.

> **Why this matters for Accountants:** IES 3 (Professional Skills — intellectual) and IES 2 (audit & assurance) cover analytical reasoning under regulatory frameworks. Reading accounts, spotting anomalies, constructing arguments from data — the craft is analytical at its core.

Describe a time when you were faced with a complex problem to solve/the last time you had to analyse a lot of information or data.

- What made the problem complex?
- How did you go about analysing the situation/data?
- What information did you need? Where did the information come from?
- What kind of information is easiest for you to work with/most difficult?
- What were the key issues/angles that needed consideration?
- What information was most relevant?
- How did you ascertain what was relevant?
- What did you learn from the analysis?

Tell me about a time when your analysis into a situation revealed something unexpected or surprising.

- Why was this unexpected/surprising?

- What did you do to uncover it?
- What did you do with this revelation?
- How did it change your response to the situation?
- What lessons did you learn from the process?

Can you tell me about a time where you feel you took the wrong approach to problem solving?

- What led you to take this approach?
- With hindsight, what would have been the better approach?
- What was the outcome?
- What key lessons have you learned about problem solving?

NEGATIVE INDICATORS	1 · 2 · 3 · 4 · 5	POSITIVE INDICATORS
Gets overwhelmed by complexity – sees the problem as a whole rather than being able to break it down into component parts		Identifies the core elements/components of a problem. Breaks down complex issues/problems into smaller parts
Takes a rather unstructured approach to analysis – lacks logical and sequential steps		Takes a logical and systematic approach to analysis
Manages the symptoms of the issue rather than seeking to understand the root cause (superficial analysis)		Insightful – able to get to the root cause of issues and tackle these rather than deal with the symptoms
Gets lost in the detail and is unable to identify the pertinent information		Identifies relevant/pertinent information rather than getting lost in the detail
Is narrow in approach – fails to consider a range of angles or draw on different sources of data		Draws on different sources of data to inform their thinking – views issues from a broad range of angles
Fails to integrate data from different sources and spot themes, trends and patterns. Views different pieces of data in isolation		Integrates data from different sources, spotting themes, trends and patterns
Does not move beyond analysis to making interpretations and drawing conclusions from the data		Looks beyond analysing to interpreting the information they are presented with – e.g. identifying implications and causal links
Misinterprets or draws inappropriate conclusions from data		Makes sound inferences based on the information available
Fails to appreciate the people/emotive aspects of a situation. Focuses exclusively on the hard facts		Incorporates how people think feel and behave into their considerations – considers not just the facts but the people/emotive aspects of a given situation

Summary of evidence: ________________ **Rating (1–5):** ________

3. Dependability

Conscientious and thorough in their approach to work, delivering what they promise to the necessary standard. Behaves in line with the organisation's values and ethical principles.

> **Why this matters for Accountants:** IES 4 (Professional Values, Ethics and Attitudes) covers the IFAC ethical principles: integrity, objectivity, professional competence, confidentiality, professional behaviour. Client trust, regulatory obligations, ethical conduct. Reliability is non-negotiable.

At times we all fail to deliver what's required or struggle to keep our motivation to see things through to completion. Describe a time when this has happened to you?

- Why were you unable to deliver/what caused you to lose motivation?
- How did you feel?
- What did you do to try to overcome the problem?
- What feedback did you receive? What did you learn?
- What have you done to prevent the same situation occurring?

Give an example of a time when you've had to compromise on quality in order to get a task completed on time?

- How did you feel about the compromise on quality?
- What were the issues that you anticipated as a result of this?
- What did you do to address these issues? Who did you consult/inform?
- Can you describe a time when you have not been prepared to compromise on quality/standards and have pulled out all of the stops to deliver to expectation?

Day-to-day, how do you monitor the quality/standard of your work?

- What measures are in place to allow you to do this?
- How useful is the information from the measures?
- How have you used the feedback to assist you in providing and maintaining high quality/standards in your work?

NEGATIVE INDICATORS	1 · 2 · 3 · 4 · 5	POSITIVE INDICATORS
Lacks personal accountability – prepared to let things slip or leave issues unresolved where this would require additional/discretionary effort		Takes personal accountability for performance and shows tenacity and commitment in the pursuit of goals. Works hard to self-motivate and maintain motivation
Quickly loses focus/enthusiasm or energy for a project/ activity when the going gets tough		Shows determination to see things through to completion. Remains focused on the task in hand when the going gets tough
Is prepared to cut corners to meet deadlines (or lets deadlines slip in the pursuit of perfection) – no evidence of weighing up the needs by context/ circumstances		Appreciates the balance between delivering to time and delivering to quality standards and consciously works to get the balance between these right
May not deliver on commitments – may over promise or under deliver. Trivialises the importance of delivery and honouring commitments to others		Delivers what they commit to – can be relied upon to deliver on promises
Is focused on quantity rather than quality of output. Completes tasks to tick the box rather than to ensure that quality standards are adhered to		Is focused on standards and quality of output
No evidence of measuring/assessing the quality of outputs either via formal or informal measures		Keeps a check on the quality and standards of work via formal and informal checks and measures
Is prepared to stand by rather than challenge behaviour that is not in line with organisational values. In doing so pays lip service to the values		Is prepared to put self out and challenge behaviour that is not aligned to the values of the business. Takes the values seriously and can make the link between the values and the success of the business
Cannot articulate the organisations values or give examples of how they have role modelled the values through their own behaviour		Seeks to role model the organisations values in all that they do – can provide clear examples of how the values have driven decisions/behaviour

Summary of evidence: ________________ **Rating (1–5):** ________

4. Organisational Skills

Establishes clear priorities and builds plans to ensure delivery on time. Works in a systematic manner and manages resources efficiently. Quickly adapts plans as circumstances require. Sees things through to completion.

> **Why this matters for Accountants:** IES 3 (organisational skills) and the cyclical nature of audit/year-end work require systematic planning and execution. Year-end cycles, client portfolios, deadlines — the work only gets done through methodical scheduling.

Tell me about a time when you were responsible for implementing a plan.

- What stages did you work through – how did you plan for success?
- On what basis did you determine priorities?
- How did you allocate resources?
- What were some of the risks? How did you identify & manage these?
- What happened when things did not go to plan?
- What methods did you use to monitor progress?
- What was your key learns from this process?

We are often faced with conflicting demands on our time. Can you give a specific example of when you have had to prioritise work activity?

- How did you go about making decisions about the priorities?
- How do you know that you were effective in your prioritisation?
- How could you have increased your effectiveness?
- How did you manage distractions and stay focused on the right things?
- Tell me about a time when you have had to shift your priorities in response to emerging business needs?

Describe a time when you have organised scarce resources to get the best result possible for the business

- How did you go about doing this?
- How did you monitor progress?
- What was the outcome?
- What would you do differently next time?

NEGATIVE INDICATORS	1 · 2 · 3 · 4 · 5	POSITIVE INDICATORS
Fails to appreciate the importance of planning and review to successful task delivery		Creates comprehensive plans to increase the chances of successful delivery
Is less structured and methodical in approach		Adopts a structured and systematic approach to tasks
No evidence of contingency planning for changing circumstances/unforeseen issues. Fails to proactively assess and manage risk to delivery		Includes detailed contingency plans for delivery. Anticipates and mitigates risk to plans
Shows limited ability/willingness to flax and deviate from the plan in the light of new information/ circumstances		Quick to rethink/reformulate plans in the light of new information/unforeseen events
Fails to establish clear priorities therefore does not manage self/use own time as effectively as they could		Manages self and own time effectively by being clear on priorities
Fails to manage conflicting demands on time – lets real priorities slip or becomes overloaded		Able to (re)prioritise and juggle priorities on the basis of new information/changing circumstances
Is wasteful with resources or does not deliberately plan resources based on anticipated returns		Manages resources effectively – considering where to best place resources to generate maximum value

No clear structure/process evident for managing progress /measuring performance to time, budget and quality		Puts clear structures and processes in place for monitoring/managing progress to time, budget & quality
Loses cool when things do not progress as expected – increases effort without tackling the source of the issue or checking the expected return on the increase in effort		Responds calmly when things go off track. Creates time to take stock and review when feeling under pressure to respond and deliver
May move onto the something new prior to completing the task in hand		Sees things through to completion

Summary of evidence: ______ **Rating (1–5):** ______

5. Customer Focus

Builds effective customer relationships to ensure needs and expectations are understood. Understands the importance of the customer to the business, seeking regular feedback whilst being prepared to say no when needed.

> **Why this matters for Accountants:** IES 3 (interpersonal & communication) and the advisory dimension of professional accounting practice centre client trust. Whether the client is internal or external, understanding what they really need (not just what they ask for) and advising accordingly defines the trusted professional.

Give me an example of a time when you provided excellent customer service/went the extra mile for a customer.

- What did you do differently in this situation? Why did you do this?
- What makes this situation stand out for you?
- How does your approach compare to that of your peers?
- What was the outcome? How did you know the customer was satisfied?

At times we all fail to deliver what a customer requires. Can you think of a time when this has happened to you?

- Why were you unable to meet the needs of the customer?
- How did you feel about this? What feedback did you receive?
- How did you respond to the customer's subsequent requests?
- What have you done to prevent the same situation occurring?
- What feedback mechanisms have you put in place to ensure customer satisfaction?

Sometimes customers don't really understand what they want or present requests that will not meet their real need. Tell me about a time when you had to ask questions/listen carefully to clarify the exact nature of the customer's need.

- How did you get to the root of the issue/help the customer articulate their real need?
- How did the customer respond?
- What would have been the impact of you not acting in this way?

NEGATIVE INDICATORS	1 · 2 · 3 · 4 · 5	POSITIVE INDICATORS
Is less focused on providing excellent service to customers. Sees customers as a means to an end rather than an end in itself		Provides a friendly, efficient, professional and courteous service to customers
Lacks accountability/responsibility for customer issues. Fails to show personal commitment for resolving customer issues		Takes personal responsibility for customers, prioritising customer satisfaction highly

Fails to see/articulate the link between the customer and the organisation/business. Fails to appreciate the commercial impact of positive/negative PR		Understands the importance of the customer to the organisation/business. Clearly articulates the link between customer satisfaction and business performance
Presents customers with solutions that are based on wants rather than real needs. Is not always honest in dealings with customers		Is honest and authentic in dealings with customers – provides clear recommendations based on insights from the customer
Does not seek to truly understand and ascertain customer needs. Operates more on a "here is my solution, what is your need" basis or focuses more on customer wants rather than needs		Demonstrates a genuine curiosity and interest in the customer. Asks the right questions and listens carefully to the customer to build trust in the relationship and get to the real need
Fails to demonstrate empathy or an appreciation of the impact of their message on the customer. Could do more to put themselves in the shoes of the customer		Demonstrates empathy with customers. Show sensitivity and considers the impact of their message on the customer
Focuses on completing a transaction rather than developing a relationship with the customer		Focuses on developing a customer relationship rather than on completing a transaction
Is not proactive in seeking regular feedback from customers		Seeks regular feedback from customers
May over promise and under-deliver when customers are unrealistic with demands or when requests are not commercially viable. Needs to be able to say no (with integrity) to customers		Will not promise what cannot be delivered and ensures that work with customers is commercially viable. Prepared to say no to customers

Summary of evidence: ______ **Rating (1–5):** ______