

PERSONNEL NOTEBOOK

For Your Most Important Resource—The Human Resource

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The Performance Evaluation Part VI-Evaluating By Job Title

In the previous five parts of our series on Performance Evaluations, we focused on identifying specific responsibilities (or evaluators) for specific job functions (or duties) with the following titles:

- Part I - The 10 Most Common Mistakes
- Part II -The Biggest Mistake
- Part III -Understanding and Being Understood.
- Part IV – More Understanding and Being Understood
- Part V – Understanding More and being understood More

In this, Part VI, we will begin to focus on appraising results for specific job titles.

Author Paul Falcone, an instructor in the UCLA School of Business and author of several books on human resources, in his book on communicating successful communications in performance evaluations says that “People value open communication and recognition for a job well done higher than pay”. He adds that the ongoing feedback day after day can transform the supervisor or manager from

an overseer and disciplinarian into the role of mentor and coach. Says Falcone “People join companies and leave managers”. Much of the material in this series is based on his research.

But managers who understand clearly what they expect, what performance it takes to achieve that and who can communicate that clearly and effectively to their employees are the kind of leaders people want to work with.

Performance Appraisal by Job Title

I Accounting / Finance

Accountant:

Meets / Exceeds Expectations

- Coordinates a high volume of financial data
- Answers accounting procedural questions with authority.
- Interprets the significance behind the numbers
- Excels at researching and analyzing financial data

- Thoroughly prepares accounting reports and summaries
- Completes monthly and quarterly reports on time and error free
- Summarizes financial data and tracks trends accurately
- Effectively audits own work
- Processes a high volume of invoices for payment
- Accurately logs monthly journal entries into mainframe system
- Thoroughly reconciles financial discrepancies and variances
- Brings significant financial issues to management's immediate attention
- Demonstrates broad mastery of appropriate accounting functions
- Accurately tracks P&L statements, balance sheets and other key metrics

Needs Improvement

- Fails to maintain accurate financial records and files
- Lacks knowledge of generally accepted accounting principals
- Shows resistance when asked to customize ad hoc financial reports
- Does not consistently complete database backups at appropriate times
- Fails to gain necessary signature approvals for budget variances
- Fails to research and resolve accounting discrepancies
- Fails to approve invoices in a timely manner
- Fails to document transactions properly
- Has failed to maintain confidential financial information
- Lacks sufficient software skills to perform at an acceptable level

Bookkeeper:

Meets / Exceeds Expectations

- Processes a high volume of financial transactions
- Accurately performs data entry of overdraft and reconciliation responses
- Does an excellent job maintaining the general ledger
- Reconciles entries and transfers subsidiary account summaries as needed
- Ensures timely processing of payroll
- Accurately processes, tracks and manages payments and commissions
- Demonstrates proficiency with spreadsheets and accounting software
- Masters diverse bookkeeping functions
- Effectively manages all facets of inventory, sales tax and bank reconciliation

Needs Improvement

- Has not demonstrated sufficient expertise with financial; software
- Tends to neglect the mail sorting and distribution part of his job
- Has difficulty balancing A?P, A?R, payroll and cash management duties
- Often falls behind in general ledger analysis and financial statement preparation

Controller

Meets / Exceeds Expectations

- Maximizes return on financial assets
- Approves budgets and initiates corrective action as needed
- Directs the preparation of financial data
- Effectively evaluates internal controls
- Ensures compliance with company guidelines
- Regularly compares actual results to forecasts
- Readily accounts for variances

- Regularly prepares financial schedules for inclusion in supplemental reports
- Supplies accurate information for use in income projections
- Ensures that computer systems are in synch with the general ledger
- Effectively tracks amortization costs versus expected life time revenues
- Coordinates communication between financial reporting and operational finance
- Reviews the assumptions and computations used for the scenario reserve

Needs Improvement

- Fails to check calculations for overall reasonableness
- Fails to interpret financial data accurately
- Does not initiate corrective actions on a timely basis
- Does not consistently achieve budget objectives
- Is slow to advise management on needed actions
- Has fallen behind in his understanding of new legislation that affects us
- Puts forward overly optimistic income projections
- Has not yet established appropriate disclosure controls and procedures
- Has failed to share significant data with auditors

II Human Resources

Benefits Administrator:

Meets / Exceeds Expectations

- Successfully administers all aspects of our company's benefits program
- Ensures that employees fully understand their benefits and their options

- Deals well with a sometimes aggressive and overly demanding workforce
- Proactively studies trends and developments in benefits
- Secures the greatest return on our benefit dollars
- Promotes the benefits of participation in our 401(k) program
- Calculates future costs based on increasing costs of benefits
- Closely monitors changing legal requirements and new legislation
- Stays abreast of trends and best practices in benefits design
- Seeks professional advice when needed to advise management
- Fully complies with HIPAA requirements
- Reconciles benefit statement variances
- Summarizes complex data and makes sound recommendations
- Ensures that we get maximum value for the benefits we offer

Needs Improvement

- Does not consistently interpret benefits policies accurately
- Often fails to recognize the precedent-setting nature of her decisions
- Falls behind in reviewing and approving billing statements
- Does not aggressively explore new benefit options and alternatives
- Has failed to ensure that our insurance carrier raise its level of customer service
- Does not respond promptly to employee questions and concerns

Compensation Analyst:

Meets / Exceeds Expectations

- Ensures that all internal compensation decisions are justifiable and fair

- Accurately calculates pay grades and ranges
- Regularly participates in outside compensation surveys
- Thoroughly documents external market as well as internal equity pay data
- Verifies that operating and capital budgets can support recommended courses of action
- Excels in analyzing and interpreting pay data
- Regularly keeps abreast of competitors compensation practices
- Explains to supervisors the necessary considerations of awarding promotions
- Successfully enforces merit raise and incentive guidelines
- Regularly ensures that job descriptions are up to date
- Compares proposed pay increases with budget and flags potential variances
- Ensures that all compensation-related decisions receive appropriate corporate approval

Needs Improvement

- Cannot always account for variances and imbalances in compensation rates
- Key producers are paid under the competitive rates while mediocre employees are paid above it
- Fails to demonstrate comprehension of our sales incentive plan
- Resists consideration of making exceptions to the pay grades when conditions called for it
- Has inappropriately shared compensation data with other employees
- Does not keep up to date on trends in compensation management

In the next issue of **Personnel Notebook** we will continue our series on performance evaluation, with more suggested evaluators for appraising specific job titles.

In Performance Evaluation Part VII we will include:

- **Employee Relations Manager**
- **Recruiter**
- **Project Manager**
- **Production Supervisor**

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