

DOCUMENT RESUME

ED 115 843

CE 005 670

AUTHOR Stacy, William J.; Hazel, Joe T.  
 TITLE A Method of Determining Desirable Task Experiences for First Line Supervisors.  
 INSTITUTION Air Force Human Resources Lab., Lackland AFB, Tex. Occupational and Manpower Research Div.  
 SPONS AGENCY Air Force Human Resources Lab., Brooks AFB, Texas.  
 REPORT NO AFHRL-TR-75-23  
 PUB DATE Aug 75  
 NOTE 24p.

EDRS PRICE MF-\$0.76 HC-\$1.58 Plus Postage  
 DESCRIPTORS \*Accounting; Evaluation Methods; \*Job Skills; \*Military Personnel; Occupational Surveys; Personnel Evaluation; Supervisors; Supervisory Training; \*Task Analysis; Vocational Development; \*Work Experience  
 IDENTIFIERS Air Force

ABSTRACT Air Force research has identified 254 highly rated journeyman-level tasks, out of a potential 683, in the career field of Accounting and Finance, and has evaluated the extent to which 1,261 first line supervisors in this area have had experience in these tasks. Two seven-skill level specialties within the career field, General Accounting (67131/51) and Disbursement Accounting (67133/53), were studied. Research methodology involved three phases: (1) occupational analysis of two previous job inventory studies of the two specialties, including a job inventory by job incumbents and work experience information regarding supervisors; (2) identification of task importance by supervisors, with supervisors rating tasks in the area where they had the most experience; and (3) evaluation of supervisory career work experience in journeyman-level tasks. Results indicate that the present accounting and finance management structure may be too broad for a supervisor to gain sufficient experience on all required work activities. A system of career work area rotation of assignments is suggested as possibly leading to improved career development of the supervisors. Five tables supplement the discussion and extensive data regarding the percentage of career work experience on desirable journeyman-level tasks is appended. (LH)

\*\*\*\*\*  
 \* Documents acquired by ERIC include many informal unpublished \*  
 \* materials not available from other sources. ERIC makes every effort \*  
 \* to obtain the best copy available. Nevertheless, items of marginal \*  
 \* reproducibility are often encountered and this affects the quality \*  
 \* of the microfiche and hardcopy reproductions ERIC makes available \*  
 \* via the ERIC Document Reproduction Service (EDRS). EDRS is not \*  
 \* responsible for the quality of the original document. Reproductions \*  
 \* supplied by EDRS are the best that can be made from the original. \*  
 \*\*\*\*\*

**AIR FORCE**



**HUMAN RESOURCES**

**A METHOD OF DETERMINING DESIRABLE TASK EXPERIENCES FOR FIRST-LINE SUPERVISORS**

CE

By

William J. Stacy  
Joe T. Hazel

**OCCUPATIONAL AND MANPOWER RESEARCH DIVISION**  
Lackland Air Force Base, Texas 78236

ED115843

August 1975

Interim Report for Period 1 February 1972 - 30 September 1974

Approved for public release; distribution unlimited.

U S DEPARTMENT OF HEALTH,  
EDUCATION & WELFARE  
NATIONAL INSTITUTE OF  
EDUCATION

THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY.

**LABORATORY**

2

**AIR FORCE SYSTEMS COMMAND**  
BROOKS AIR FORCE BASE, TEXAS 78235

E005670



## NOTICE

When US Government drawings, specifications, or other data are used for any purpose other than a definitely related Government procurement operation, the Government thereby incurs no responsibility nor any obligation whatsoever, and the fact that the Government may have formulated, furnished, or in any way supplied the said drawings, specifications, or other data is not to be regarded by implication or otherwise, as in any manner licensing the holder or any other person or corporation, or conveying any rights or permission to manufacture, use, or sell any patented invention that may in any way be related thereto.

This interim report was submitted by Occupational and Manpower Research Division, Air Force Human Resources Laboratory, Lackland Air Force Base, Texas 78236, under project 7734, with the Hq, Air Force Human Resources Laboratory (AFHRL), Brooks Air Force Base, Texas 78235.

This report has been reviewed and cleared for open publication and/or public release by the appropriate Office of Information (OI) in accordance with AFR 190.17 and DoDD 5230.9. There is no objection to unlimited distribution of this report to the public at large, or by DDC to the National Technical Information Service (NTIS).

This technical report has been reviewed and approved.

JAMES B. CARPENTER, Colonel, USAF  
Chief, Occupational and Manpower Research Division

Approved for publication.

HAROLD E. FISCHER, Colonel, USAF  
Commander

REPORT DOCUMENTATION PAGE		READ INSTRUCTIONS BEFORE COMPLETING FORM
1. REPORT NUMBER AFHRL-TR-75-23	2. GOVT ACCESSION NO.	3. RECIPIENT'S CATALOG NUMBER
4. TITLE (and Subtitle) A METHOD OF DETERMINING DESIRABLE TASK EXPERIENCES FOR FIRST-LINE SUPERVISORS		5. TYPE OF REPORT & PERIOD COVERED Interim 1 February 1972 - 30 September 1974
		6. PERFORMING ORG. REPORT NUMBER
7. AUTHOR(s) William J. Stacy Joe T. Hazel		8. CONTRACT OR GRANT NUMBER(s)
9. PERFORMING ORGANIZATION NAME AND ADDRESS Occupational and Manpower Research Division Air Force Human Resources Laboratory Lackland Air Force Base, Texas 78236		10. PROGRAM ELEMENT, PROJECT, TASK AREA & WORK UNIT NUMBERS 77340501
11. CONTROLLING OFFICE NAME AND ADDRESS Hq Air Force Human Resources Laboratory (AFSC) Brooks Air Force Base, Texas 78235		12. REPORT DATE August 1975
		13. NUMBER OF PAGES 24
14. MONITORING AGENCY NAME & ADDRESS (if different from Controlling Office)		15. SECURITY CLASS. (of this report) Unclassified
		15a. DECLASSIFICATION/DOWNGRADING SCHEDULE
16. DISTRIBUTION STATEMENT (of this Report)  Approved for public release; distribution unlimited.		
17. DISTRIBUTION STATEMENT (of the abstract entered in Block 20, if different from Report)		
18. SUPPLEMENTARY NOTES		
19. KEY WORDS (Continue on reverse side if necessary and identify by block number)		
occupational research	desirable journeyman-level	job analysis
classification structure	tasks	job inventory
Accounting Specialists (671X1)	Accounting and Finance	CODAP
Disbursement Specialists (671X3)	work area	cluster analysis
work experience	supervisors	job types
20. ABSTRACT (Continue on reverse side if necessary and identify by block number)		
<p>Accounting and finance supervisors rated journeyman-level tasks on the importance of a supervisor knowing how to perform those tasks for being a satisfactory supervisor. There were 254 desirable journeyman-level tasks identified in the study. Job analyses of career work experiences for 1,261 accounting and finance supervisors indicated that many supervisors had limited career experience in the desirable journeyman-level tasks. Further, many of the supervisors had spent most of their career time within very few of eight accounting and finance work areas. This study indicates the present accounting and finance work management unit may be too broad for the required work activities. Interviews with accounting and finance personnel supported the findings of this study with regard to the problem of supervisory work experience. Separation of the Accounting (671X1) and Disbursement (671X3) career ladders through the 7-skill level appeared preferable.</p>		

## PREFACE

This study was accomplished under project 7734, Development of Methods for Describing, Evaluating, and Structuring Air Force Occupations. This effort was initiated under work unit 77340304 and completed under work unit 77340501, Impact of Work Related Factors on Job Satisfaction and Career Decisions.

Appreciation is expressed to Dr Raymond E. Christal, Colonel James B. Carpenter, Mr. Wayne B. Archer and Squadron Leader William J. Watson for their constructive suggestions on this report. Special thanks are due Mr. William J. Phalen for providing much of the source data used in the study. Technical computer programming was completed by Mr. W. L. Wells and computational assistance by A/1C Patrick A. Zumbro. The manuscript was typed by Mrs. Maria M. Courtney and proofed by Mrs. M. Joyce Giorgia.

Accounting and finance personnel at Lackland AFB, Texas, provided constructive comments regarding certain recommendations in the report.

## TABLE OF CONTENTS

	Page
I. Introduction . . . . .	5
II. Method . . . . .	5
Occupational Survey Analysis . . . . .	5
Identification of Desirable Journeyman-Level Task Experiences for Supervisors . . . . .	6
Supervisor's Career Work Experience in Desirable Journeyman-Level Tasks . . . . .	6
III. Results and Discussion . . . . .	7
Reliability of Task Importance Ratings . . . . .	7
Selection of Desirable Journeyman-Level Tasks . . . . .	8
Work Experience Analyses . . . . .	8
Total Sample Work Experience Level . . . . .	8
Comparison of Accounting and Disbursement Career Routes . . . . .	9
Comparison of Current Supervisory Groups . . . . .	9
Comparison of Work Area Supervised Groups . . . . .	10
Field Interviews with Accounting and Finance Personnel . . . . .	10
IV. Conclusions and Recommendations . . . . .	12
References . . . . .	13
Appendix A. Percentage of Career Work Experience on Desirable Journeyman-Level Tasks . . . . .	15

## LIST OF TABLES

Table	Page
1 Task Importance Rating Scale . . . . .	6
2 Illustration of Format Used to Collect Work Experience Data . . . . .	7
3 Importance Reliability Coefficients and Task Selection Information for Eight Work Areas . . . . .	8
4 Mean Percentages of Work Experience on Desirable Journeyman-Level Tasks for Various Groups . . . . .	9
5 Mean Work Experience Percentages in Eight Work Areas by Total Sample and Subgroups . . . . .	11

# A METHOD OF DETERMINING DESIRABLE TASK EXPERIENCES FOR FIRST-LINE SUPERVISORS

## I. INTRODUCTION

Considerable research has been accomplished on the importance of the technical abilities of first-line supervisors. Some authors have reported that when a first-line supervisor is unable to perform the tasks expected of his subordinates, work inefficiency and job dissatisfaction problems may develop for both supervisor and subordinates (Fiedler, 1967; Halsey, 1955; Katz, 1955; Likert, 1961). This report describes a method for investigating work experience deficiencies of first-line supervisors on journeyman-level tasks. Such a method may be applicable to the study of problems concerning work experience and job satisfaction.

There are reasons to suspect that certain aspects of the Air Force airman classification structure may create situations in which some personnel become first-line supervisors without experience in many of the journeyman-level tasks they are assigned to supervise. Such a situation could arise, for example, when two or more Air Force specialties merge at the 7-skill level. It may also occur in a specialty which encompasses a large number of heterogenous job types and tasks. In either case, the possibility exists that a first-line supervisor may have never performed many of the journeyman-level tasks within his own specialty.

The research reported serves a two-fold purpose. First, it describes a technique for identifying certain journeyman-level tasks which a first-line supervisor should know how to perform in order to be a satisfactory work area supervisor. In this sense those tasks are defined as "desirable" journeyman-level tasks throughout the report. The second purpose is to evaluate the extent to which supervisors of an Air Force career field have had experience in the desirable journeyman-level tasks.

The specialties and sample of job incumbents used in this study were selected from the Accounting and Finance career field. This career field contains two specialties, General Accounting (67131/51) and Disbursement Accounting (67133/53), which merge at the 7-skill level (67170). The non-commissioned officers selected as first-line supervisors at the 7-skill level came from one or the other career specialties, but are responsible for supervising airmen in either or both specialties. A practical situation was therefore presented in which the importance of supervisors having experience in desirable journeyman-level tasks could be evaluated.

## II. METHOD

Three phases were involved in the approach to the present study. In order of accomplishment these were: (a) occupational analysis of two previous job inventory studies of the General Accounting (671X1) and Disbursement Accounting (671X3) career specialties (AFPTs 80-181, January 1970); (b) identification of desirable journeyman-level task experiences for supervisors; and (c) evaluation of supervisory career work experience in journeyman-level tasks.

### Occupational Survey Analysis

Air Force occupational surveys are authorized under AFM 35-2 (1968). This program provides for collection and analysis of task data which define Air Force jobs. The methodology and analytical techniques have been reported extensively elsewhere (Archer, 1966; Archer & Fruchter, 1963; Morsh & Archer, 1967; Morsh & Christal, 1966; Morsh, Madden, & Christal, 1961).

The first job inventory was a typical occupational survey of 3,246 General Accounting (671X1) and Disbursement Accounting (671X3) airmen. The inventory contained 683 significant work tasks organized into 14 duties. Each job incumbent was asked to provide personal identification and background data, check those tasks he performed in his present job, and indicate on a 7-point scale how his work time was distributed across the tasks in his job. Essentially, this analysis was used to obtain a description of work performed in the career field (e.g., job type analyses). The second occupational survey was an experimental survey designed to collect individual career work experience data on the same 683 tasks. This sample consisted of 1,261 accounting and finance supervisors randomly selected from the original group.

The analysis of the original job inventory which measured current job performance showed that there were eight primary job clusters or work areas in which airmen from both career specialties spent most of their work time. The eight work areas include 540 of the total 683 tasks contained in the job inventory and consist of military pay, military pay computer, accounts control, paying and collecting, commercial services and material accounting, travel accounting, civilian pay, and non-appropriated funds. These eight work areas represent the primary work performance areas of the accounting and finance career field. Analysis of the career work experience inventory showed that many supervisors had spent most of their career in a limited number of the work areas and thus, had experience in performing only those tasks associated with the particular work area.

#### Identification of Desirable Journeyman-Level Task Experiences for Supervisors

Experienced supervisors who responded to the job inventory were selected as raters to provide task importance (desirability) ratings on the journeyman-level tasks. Since the preceding job analyses had shown that many supervisors spent most of their career time within only a few of the eight primary work areas, the decision was made to limit supervisor task ratings to only those tasks in the one work area in which the rater had the most experience. Applying these restraints, 693 senior NCO's were identified, of which 405 were available to provide task importance ratings.

The 540 journeyman-level tasks were divided into eight separate booklets. Each booklet listed all the tasks which were likely to be performed in one of the eight accounting and finance work areas. Each supervisor rater received a booklet with a listing of the tasks in the work area in which he was the most experienced. Using a 7-point importance scale each supervisor was asked to rate every journeyman-level task in his booklet on the importance of a supervisor knowing how to perform the task to satisfactorily supervise that particular work area. Table 1 shows an example of the 7-point importance rating scale and instructions for the military pay area.

*Table 1. Task Importance Rating Scale*

<p><b>Instructions:</b></p> <p style="text-align: center;">Rate each task according to the importance of a supervisor knowing how to perform the task for satisfactory supervision of the military pay section.</p>
<ol style="list-style-type: none"> <li>1. No importance</li> <li>2. Very small importance</li> <li>3. Small importance</li> <li>4. Moderate importance</li> <li>5. Great importance</li> <li>6. Very great importance</li> <li>7. Extremely great importance</li> </ol>

From the supervisor ratings, task importance indices were established for each journeyman-level task by computing the arithmetic mean of all ratings given that task. Based on the 7-point importance scale, a mean of 5.00 or above was selected for identifying desirable journeyman-level tasks. There were 254 tasks with means  $\geq 5.00$  and these were subsequently used in an examination of supervisory career work experience in desirable journeyman-level tasks.

#### Supervisor's Career Work Experience in Desirable Journeyman-Level Tasks

Data from the 1,261 supervisors who had previously completed the career work experience occupational survey were next used to determine the extent of supervisory experience in the desirable journeyman-level tasks.

Table 2 illustrates the instructions and inventory format used to obtain work experience information on the initial 683 tasks in the work experience survey. Essentially, each incumbent was asked to check all the tasks performed during his career. For the present study however, only the data for the 254 tasks with a desirability mean  $\geq 5.00$  were used for the work experience analyses.

Table 2. Illustration of Format Used to Collect Work Experience Data

JOB INVENTORY (Duty Task List)	AFSC
LISTED BELOW ARE A DUTY AND THE TASKS WHICH IT INCLUDES, CHECK ALL TASKS WHICH YOU HAVE PERFORMED AT ANY TIME DURING YOUR ENTIRE CAREER (INCLUDING YOUR PRESENT JOB).	Check
E. PROCESSING MILITARY PAY	
1. Align Military Pay Records (MPRs) for pay computation	

### III. RESULTS AND DISCUSSION

The analyses of primary interest in this study were concerned with the task importance (desirability) ratings from the 405 senior NCOs, and the career work experience data on the desirable journeyman-level tasks for the 1,261 supervisors

#### Reliability of Task Importance Ratings

One question of concern was the level of agreement among the NCO raters regarding the importance of having performed the 540 journeyman-level tasks. Assuming a high level of interrater agreement, considerable confidence could be placed on the use of task importance means to select the most desirable tasks.

Coefficients of reliability were computed using the intraclass correlation technique with adjustment for sample size (i.e., the Spearman-Brown prediction formula), described by Lindquist (1953, p. 361). The reliability coefficients ( $r_{kk}$ ) and number of raters used are given in Table 3 for all 540 journeyman-level tasks and the tasks in each of the eight work areas. The average reliability ( $r_{kk}$ ) was .94 and the reliabilities for the eight work areas ranged from .87 to .95, evidencing high supervisor agreement on which journeyman-level tasks were the more important for satisfactory supervision of a particular work area. These levels of agreement suggested that the task importance ratings could be used with confidence to select the more desirable tasks.

**Table 3. Importance Reliability Coefficients and Task Selection Information for Eight Work Areas**

Duty	Work Areas	Number Raters <sup>a</sup>	Tasks in $r_{kk}$	Number Tasks with Area	M $\geq$ 5.0
E	Military Pay	50	.94	68	27
F	Military Pay Computer	61	.95	44	28
G	Accounts Control	55	.95	106	50
H	Paying and Collecting	49	.89	62	45
I	Commercial Services and Material	53	.95	113	31
J	Travel Accounting	55	.95	53	17
K	Civilian Pay	30	.82	61	41
M	Non-Appropriated Funds	52	.87	33	15
Total		405	$r_{kk}=.94$	540	254

<sup>a</sup>Number of task importance raters for all tasks in designated duty area.

<sup>b</sup>Reliability estimates using Spearman-Brown prediction formula (i.e., an estimate of the reliability of Ms for N ratings indicated).

#### Selection of Desirable Journeyman-Level Tasks

As shown in Table 3, 254 of the 540 journeyman-level tasks had a mean importance rating  $\geq$  5.00. This mean value was selected as the cutting point to designate the more desirable tasks since task ratings of 5 to 7 represented tasks of great to extremely great importance. For the 540 tasks, mean values ranged from 2.60 to 6.58. This range of mean values indicates considerable differences among tasks in terms of rated level of importance and requires a rather high cutting point for determining task desirability.

Table 3 also contains information regarding the number of most important or desirable tasks in each of the eight work areas. A listing showing which of the 254 tasks were included within each of the eight work areas is given in Appendix A.

#### Work Experience Analyses

Through the use of several Comprehensive Occupational Data Analysis Programs (CODAP), measures of career work experience in the 254 desirable tasks were computed for the six supervisory groups listed in Appendix A. Essentially, these measures consisted of the percentage of supervisors in a particular group who had checked a task as having been performed by them (Table 2). These percentages for each task could then be summed and averaged across all tasks in order to determine overall career work experience for any specified group or work area. Each group description in Appendix A shows the percentage of supervisors who were experienced in the total 254 desirable tasks or those relevant tasks for any particular work area.

Career work experience on desirable tasks was analyzed for the following supervisory groups within the accounting and finance career area: (a) the total sample of 1,261 accounting and finance supervisors (Group 1), (b) two subsets of supervisors who could be identified as coming from either the accounting (Group 2) or disbursement (Group 3) career specialties, (c) three subsets of supervisors (Groups 4, 5, and 6) who could be identified as currently supervising either accounting, disbursement, or both accounting and disbursement personnel, and (d) eight subsets of supervisors identified as currently supervising one of the eight primary accounting and finance work areas.

#### Total Sample Work Experience Level

Table 4 provides average career work experience values for Group 1 through Group 6 on the 254 desirable tasks and two subsets of desirable tasks identified as accounting (N=81) or disbursement (N=72) tasks. In Table 4, the average percent of members experienced in the 254 desirable tasks for the total sample of 1,261 supervisors (Group 1) was 24%. It appears, therefore, that accounting and finance supervisors tend to have limited work experience in the total 254 desirable tasks. This limited experience on the desirable tasks is similar to the findings for the career work experience job analyses which indicated restricted career progression across the eight primary accounting and finance work areas. Generally it

appears that accounting and finance supervisors may not have experience in many of the desirable tasks needed for satisfactory supervision in the accounting and finance career field.

### Comparison of Accounting and Disbursement Career Routes

Several analyses were made to compare career work experiences of supervisors who had reached the 7-skill level through either the accounting (Group 2) or disbursement (Group 3) career progression route. The career work experience descriptions for these two subsets of supervisors can be found in Appendix A. In Table 4, the average percent of members experienced in the 254 desirable tasks for supervisors from the accounting specialty was 28% versus 22% for supervisors from the disbursement specialty. These two mean work experience percentages indicate a rather low degree of experience in desirable tasks for both groups.

The two career specialty groups, accounting (Group 2) and disbursement (Group 3) were also compared on desirable tasks identified as belonging within either the accounting or disbursement specialties. Identification of specific tasks can be ascertained from Appendix A (i.e., 81 accounting tasks are in duties G and I whereas the 72 disbursement tasks are in duties E, F, and J). The purpose of this analysis was to determine the extent of experience for supervisors who had come from either the accounting or disbursement specialties on those desirable tasks performed in both specialties. As shown in Table 4, the average career experience for the accounting (Group 2) was 48% in accounting tasks and 20% in disbursement tasks. The average career experience for the disbursement (Group 3) was 42% in disbursement tasks and 10% in accounting tasks. These comparisons reveal that each career specialty group was significantly less experienced in the desirable tasks belonging to the other specialty than in Desirable tasks of their own career specialty ( $X^2 = 9.074$ ,  $df = 1$ ,  $p < .01$ ). While the results indicate that progression through a certain career route enhances the average level of experience in that specialty, taken together these averages suggest that accounting and finance supervisors may not be sufficiently experienced in many of the desirable tasks for satisfactory supervision of both the Accounting and Disbursement specialties.

Table 4. Mean Percentages of Work Experience on Desirable Journeyman-Level Tasks<sup>a</sup> for Various Groups

Supervisory Groups			254 Tasks	Subset 81 Acct Tasks	Subset 72 Disb Tasks
No.	ID	N			
Group 1.	Total Sample	1,261	24	34	24
Group 2.	Accounting Route	409	28	48	20
Group 3.	Disbursement Route	782	22	10	42
Group 4.	Supervises Accounting Personnel	144	28	45	28
Group 5.	Supervises Disbursement Personnel	372	27	15	50
Group 6.	Supervises both Accounting and Disbursement Personnel	97	35	29	55

<sup>a</sup>Includes the 254 desirable tasks and subsets of accounting and disbursement desirable tasks.

### Comparison of Current Supervisory Groups

Analyses similar to those used for the career route comparisons were made to compare the work experience of supervisors who were currently supervising accounting personnel (Group 4), disbursement personnel (Group 5), or both accounting and disbursement personnel (Group 6).

In Table 4 the direction of the mean work experience differences between (Groups 4, 5, and 6) on the 254 tasks suggests an interesting possibility concerning the scope of experience and the rate at which supervisors gain experience. While the means of Group 4 and Group 5 are almost identical (28 percent and 27 percent, respectively), the mean for supervisors of both Accounting and Disbursement personnel, Group 6 (35 percent) is larger. Two-tailed Kolmogorow-Smirnov Tests (Siegel, 1956, pp. 127-136), show these differences to be significant for both groups ( $D_{4-6} = .14$ ;  $p < .01$ ;  $D_{5-6} = .23$ ;  $p < .001$ ). Perhaps supervisors of both accounting and disbursement personnel are required to broaden their level of experience across more tasks and at a more rapid rate than supervisors of only accounting or disbursement personnel.

The average mean career work experiences for the accounting (Group 4), disbursement (Group 5), and both accounting/disbursement (Group 6) supervisory groups on the two subsets of tasks performed primarily in the accounting or disbursement specialties are given in Table 4. The average career experience for the accounting supervisory group was 45 percent on accounting tasks and 28 percent on disbursement tasks. The average experience for the disbursement supervisory group was 15 percent on accounting tasks and 50 percent on disbursement tasks. For the supervisors of both accounting and disbursement personnel (Group 6), the averages were 29 percent on accounting tasks and 55 percent on disbursement tasks.

A chi-square test of proportions indicated that these average percentages between the two subsets of tasks for Groups 4, 5, and 6 were significantly different ( $X^2 = 24.51$ ,  $df = 2$ ,  $p < .001$ ). Comparison of the accounting versus disbursement supervisory groups revealed that each group was less experienced on the desirable tasks in the other specialty than on the desirable tasks in their own specialty. Supervisors of both accounting and disbursement personnel (Group 6) were more experienced on the disbursement tasks than the accounting tasks. Generally, these analyses suggest that many accounting and finance supervisors are deficient in the desirable task experiences required for satisfactory supervision in both career specialties.

### Comparisons of Work Area Supervised Groups

Table 5 shows mean work experience percentages for 681 of the 1,261 cases that were assigned to and working as a section NCOIC of one of the eight accounting and finance areas. The number of supervisors assigned to each of the eight areas is provided.

Table 5 also includes mean experience values in the eight work areas for Group 1 through Group 6. For clarity, a short explanation of the values for one of the work areas in Table 5 seems warranted. For example, 175 supervisors were identified as currently supervising work in the military pay area. The work experience mean for this group on desirable military pay tasks was 74 percent. In contrast, for those supervisors in the total sample, the mean experience was 51 percent. Comparisons of the mean percentages for supervisors currently supervising the eight work areas to the total sample mean revealed that the means for the assigned supervisors were larger than the total sample mean in all areas. A chi-square test of proportions showed the differences to be statistically significant ( $X^2 = 21.05$ ,  $df = 7$ ,  $p < .001$ ).

The finding that supervisors in any one of the eight work areas tended to have a higher degree of experience on tasks within that specific area than supervisors from the total sample suggests a possible approach by which overall level or scope of work experience for supervisors may be increased. As shown in Table 5, the work area means of the assigned supervisors tended to have the higher experience values throughout the study. If assignment within a specific area is related to a high level of experience in that area, rotation of personnel among various work areas could lead to a corresponding high level of experience across several areas. Such career work area rotation offers an assignment possibility whereby the career development of accounting and finance supervisors may be expanded.

A chi-square test of proportions also revealed significant differences in experience between the two supervisory career route groups (2 and 3) for each of the eight work areas ( $X^2 = 97.67$ ,  $df = 7$ ,  $p < .001$ ). There appears to be wide differences in work experience in all eight work areas for supervisors coming from each career specialty. This finding tends to further indicate that the work management unit in the accounting and finance career field may be too broad for the required work activities.

### Field Interviews with Accounting and Finance Personnel

In order to examine the face validity of the occupational research method concerning desirable work experiences, outcomes of the study were discussed in unstructured interviews with an accounting and finance officer, a deputy director, and twelve accounting and finance senior NCOs. The NCO group was equally divided between supervisors who were from the accounting (671X1) and disbursement (671X3) career ladders. Generally, members interviewed supported the findings of this study with regard to the problem of supervisory work experience deficiency in the accounting and finance career field.

In regard to interview comments, the consensus of opinion was that the present supervisory responsibility for the accounting and finance field was too broad. The unanimous recommendation was to keep the General Accounting (671X1) and Disbursement Accounting (671X3) career specialties separate through the 7-skill level.

Table 5. Mean Work Experience Percentages in Eight Work Areas by Total Sample and Subgroups

Work Area	Group Mean Experience Percentages					
	1 Total Sample N=1,281	2 Acct Route N=409	3 Disb Route N=782	4 Supvs Acct Pers N=144	5 Supvs Disb Pers N=372	6 Supvs Both Acct-Disb Pers N=87
Military Pay	175	74	51	27	65	67
Military Pay Computer	62	68	23	9	31	34
Accounts Control	60	69	19	44	6	14
Paying and Collecting	60	76	30	27	30	38
Commercial Services and						
Material Accounting	147	61	24	55	9	17
Travel Accounting	137	87	43	31	50	50
Civilian Pay	21	29	6	8	6	6
Non-Appropriated Funds	19	47	7	11	4	7
Total	681					

#### IV. CONCLUSIONS AND RECOMMENDATIONS

This report described the development of an occupational research technique for identifying desirable journeyman-level tasks on which first line supervisors (7-skill level) should have work experience. Using work experience data from a previous accounting and finance inventory and task importance data collected for the present study, a series of occupational analyses led to the following conclusions.

1. From a pool of 540 journeyman-level tasks, there were 254 tasks which experienced judges rated as being highly important for supervisors to know how to perform in order to satisfactorily supervise eight accounting and finance work areas.

2. Interrater reliability coefficients across all tasks and work area subsets of tasks reflected high supervisor agreement on relative task importance. Considerable confidence was demonstrated that the more desirable tasks were properly identified for subsequent work experience analyses.

3. Several analyses of the work experiences for various supervisory groups consistently indicated that many supervisors had very limited career experience in desirable journeyman-level tasks. Many of the supervisors appeared to have spent a large portion of their career time within only a few of eight primary accounting and finance work areas. These findings indicated that the present accounting and finance personnel classification or management structure may be too broad for a supervisor to gain sufficient experience on required work activities.

4. Field interviews with accounting and finance personnel tend to confirm the findings from the occupational research analyses.

Based on the preceding conclusions, the following recommendations are offered.

1. The present accounting and finance classification or management structure seems too broad for supervisors to gain sufficient experience across all required work activities. Since this situation seems particularly applicable to first-line supervisors, separation of the accounting and disbursement specialties through the 7-skill level seems warranted.<sup>1</sup>

2. Comparison of work experience for supervisors currently assigned to different work areas revealed that work area assignment increased level of experience on specified subsets of tasks. It appears that overall levels of work experience across a broader spectrum of work areas and tasks may be increased through a system of career work area rotation of assignments. Implementation of such a rotation assignment plan could lead to improved career development of accounting and finance supervisors.

3. Desirable task information and work experience levels as obtained in this report may be useful with regard to curriculum design in accounting and finance supervisor courses.

4. Present findings should not be considered as an actual appraisal of supervisory competency to "get-the-job done." Evaluation of supervisory competency would involve investigation of job performance or proficiency measures. Results of this study are primarily intended to demonstrate the feasibility and utility of a method for determining whether work experience deficiencies existed for first-line supervisors, and the extent of experience deficiency across various supervisory groups and functional work areas. Application of the method to other career fields, where different specialties are combined at the 7-skill level, appears to be an interesting and worthwhile effort for further research.

<sup>1</sup> During the time required for completion and publication of this report, Hq, USAF indicated that separation of the accounting and disbursement specialties through the 7-skill level was to be implemented. Present findings support this action and documentation of the recommendation appears appropriate.

## REFERENCES

- AF Manual 35-2. *Occupational analysis procedures for conducting occupational surveys and Air Force specialty evaluations*. Washington, D.C.: Department of the Air Force, 9 July 1968.
- Archer, W.B. *Computation of group job descriptions from occupational survey data*. PRL-TR-66-12, AD-653 543. Lackland AFB, TX: Personnel Research Laboratory, Aerospace Medical Division, December 1966.
- Archer, W.B., & Fruchter, D.A. *The construction, review, and administration of Air Force job inventories*. PRL-TDR-63-21, AD-426 755. Lackland AFB, TX: Personnel Research Laboratory Aerospace Medical Division, August 1963.
- Fiedler, F.E. Situational factors related to leadership effectiveness. In E.A. Fleishman (Ed.), *Studies in personnel and industrial psychology*. (26 ed.) Homewood, IL: The Dorsey Press, 1967, 426-436.
- Habey, G.D. *Selecting and developing first-line supervisors*. New York: Harper Brothers, 1955.
- Katz, R.L. Skills of an effective administrator. *Harvard Business Review*, Vol B3, No 1, Jan-Feb 1955, 33-42.
- Likert, R. *New patterns of management*. New York: McGraw-Hill, 1961.
- Lindquist, E.F. *Design and analysis of experiments*. New York: Houghton Mifflin, 1953.
- Morsh, J.E., & Christal, R.E. *Impact of the computer on job analysis in the United States Air Force*. PRL-TR-66-19, AD-656 304. Lackland AFB, TX: Personnel Research Laboratory, Aerospace Medical Division, October 1966.
- Morsh, J.E., & Archer, W.B. *Procedural guide for conducting occupational surveys in the United States Air Force*. PRL-TR-67-11, AD-664 036. Lackland AFB, TX: Personnel Research Laboratory, Aerospace Medical Division, September 1967.
- Morsh, J.E., Madden, J.M., & Christal, R.E. *Job analysis in the United States Air Force*. WADD-TR-61-113, AD-259 389. Lackland AFB, TX: Personnel Research Laboratory, Wright Air Development Division, February 1961.
- Siegel, S. *Nonparametric statistics for the behavioral sciences*. New York: McGraw-Hill, 1956.

## REFERENCES

- AF Manual 35-2. *Occupational analysis procedures for conducting occupational surveys and Air Force specialty evaluations*. Washington, D.C.: Department of the Air Force, 9 July 1968.
- Archer, W.B. *Computation of group job descriptions from occupational survey data*. PRL-TR-66-12, AD-653 543. Lackland AFB, TX: Personnel Research Laboratory, Aerospace Medical Division, December 1966.
- Archer, W.B., & Fruchter, D.A. *The construction, review, and administration of Air Force job inventories*. PRL-TDR-63-21, AD-426 755. Lackland AFB, TX: Personnel Research Laboratory Aerospace Medical Division, August 1963.
- Fiedler, F.E. Situational factors related to leadership effectiveness. In E.A. Fleishman (Ed.), *Studies in personnel and industrial psychology*. (26 ed.) Homewood, IL: The Dorsey Press, 1967, 426-436.
- Halsey, G.D. *Selecting and developing first-line supervisors*. New York: Harper Brothers, 1955.
- Katz, R.L. Skills of an effective administrator. *Harvard Business Review*, Vol B3, No 1, Jan-Feb 1955, 33-42.
- Likert, R. *New patterns of management*. New York: McGraw-Hill, 1961.
- Lindquist, E.F. *Design and analysis of experiments*. New York: Houghton Mifflin, 1953.
- Morsh, J.E., & Christal, R.E. *Impact of the computer on job analysis in the United States Air Force*. PRL-TR-66-19, AD-656 304. Lackland AFB, TX: Personnel Research Laboratory, Aerospace Medical Division, October 1966.
- Morsh, J.E., & Archer, W.B. *Procedural guide for conducting occupational surveys in the United States Air Force*. PRL-TR-67-11, AD-664 036. Lackland AFB, TX: Personnel Research Laboratory, Aerospace Medical Division, September 1967.
- Morsh, J.E., Madden, J.M., & Christal, R.E. *Job analysis in the United States Air Force*. WADD-TR-61-113, AD-259 389. Lackland AFB, TX: Personnel Research Laboratory, Wright Air Development Division, February 1961.
- Siegel, S. *Nonparametric statistics for the behavioral sciences*. New York: McGraw-Hill, 1956.



Duty  
Table

MILITARY PAY COMPUTER		GRP1	GRP2	GRP3	GRP4	GRP5	GRP6
F	1 ANALYZE IMBALANCES, DETERMINE CAUSE OF ERRORS, AND TAKE CORRECTIVE ACTION	25	12	33	18	35	34
F	2 BALANCE DAILY OR EOM CUMULATIVE PAYMENTS AND COLLECTIONS FOR MILITARY PAY SECTION	23	10	31	15	34	35
F	3 BALANCE TOTALS OF EOM ALLOTMENT RECONCILIATION REPORTS FOR MILITARY PAY	22	10	29	14	32	33
F	5 COLLECT MILITARY PAY ACCOUNTING DATA FOR ACCOUNTS CONTROL	22	11	29	17	32	32
F	11 ENCODE MAGNETIC STRIPS ON MPR'S	27	7	39	15	40	30
F	12 IDENTIFY CAUSE OF COMPUTER STOPS AND MAKE CORRECTIONS	26	8	37	14	38	31
F	13 INPUT MILITARY PAY VOUCHERS INTO THE MERGED ACCOUNTABILITY AND FUND REPORTING (MAFR) SYSTEM	21	11	27	18	32	34
F	14 MAINTAIN ACCRUAL CONTROL OF MILITARY PAY ACCRUAL LEDGERS	20	7	27	10	29	29
F	19 MAINTAIN MILITARY PAY COMPUTER UNIT CONTROL REGISTER	20	7	27	10	28	28
F	20 MAINTAIN MILITARY PAY SUBSIDIARY LEDGERS	17	7	23	8	24	26
F	22 MONITOR PROGRAMS FOR ERRORS	17	6	23	8	27	28
F	23 OPERATE MILITARY PAY COMPUTER	37	12	52	19	52	35
F	25 PERFORM PRE-AUDIT AND POST-AUDIT OF COMPUTER ENTRIES	27	8	38	14	40	33
F	27 PREPARE EOM VOUCHER OR REPORT DATA FOR MILITARY PAY	23	11	31	13	34	29
F	28 PREPARE MILITARY PAY REPORTS SUCH AS ALLOTMENT RECONCILIATION, ACCRUED MILITARY PAY, OR FICA PREPARE OR VERIFY DAILY TRIAL BALANCE OF COMPUTER TRANSACTIONS	25	10	34	13	37	37
F	29 PREPARE OR VERIFY DAILY TRIAL BALANCE OF COMPUTER TRANSACTIONS	20	7	27	9	31	25
F	30 PREPARE SUPPLEMENTAL ACCRUAL ADJUSTMENTS	25	8	35	15	38	29
F	32 PRODUCE SUCH DATA TAPES AS ALLOTMENT RECONCILIATIONS AND FICA WAGES	20	6	28	13	32	24
F	33 PROVIDE INFORMATION TO AFAFC ON MILITARY PERSONNEL APPROPRIATION OBLIGATIONS	13	8	16	7	20	23
F	35 RECONCILE MILITARY PAYMENTS AND DEDUCTIONS WITH CONSOLE CONTROL REGISTER AND SUMMARY OF VOUCHERS	17	7	23	12	24	27
F	36 RECONCILE MPR'S TO MPR-CONTROL TOTAL	22	9	29	16	31	33
F	37 RECONSTRUCT MPR'S	37	12	53	19	52	40
F	38 REVIEW MILITARY PAY PRINTOUTS	35	13	48	19	51	39
F	39 SCHEDULE TRIAL BALANCING AND UPDATING OF MASTER ACCRUAL TAPE	19	6	26	10	28	27
F	40 UPDATE AUTOMATED MILITARY PAY RECORDS	21	6	29	13	30	27
F	42 VERIFY COMPUTER PRODUCED REPORTS	20	10	26	14	30	30
F	43 VERIFY PROCESSING OR CLASSIFICATION OF MPR'S	17	7	23	12	26	29
F	44 VERIFY ENTRY OF POST PAYMENTS-FOR-SELF	27	9	38	16	40	38

Duty  
Table

ACCOUNTS CONTROL		GRP1	GRP2	GRP3	GRP4	GRP5	GRP6
G	1 ANALYZE ACCOUNTING TRANSACTIONS INITIATED IN SMA'S	29	62	12	55	22	42
G	2 ANALYZE ACCOUNTS CONTROL CHECK AND BALANCE SYSTEM	22	48	8	47	18	29
G	3 ANALYZE ALLOTMENT, APPROPRIATION REIMBURSEMENT, OR OTHER ACCOUNTS CONTROL REPORTS	26	57	9	49	20	33
G	6 ANALYZE MANAGEMENT REPORTS SUCH AS RESPONSIBILITY CENTER AND COST CENTER REPORTS	18	41	6	44	12	25
G	7 ANALYZE MERGED ACCOUNTABILITY AND FUND REPORTING (MAFR) LISTINGS AND VOUCHERS PROCESSED BY FIDUCIARY ACCOUNTING	25	55	9	54	19	31
G	11 AUDIT RCS REPORTS FOR ACCOUNTS CONTROL	30	63	13	57	26	36
G	15 CONTROL DISTRIBUTION OF FUNDS TO BASES OR INSTALLATIONS	12	29	3	25	9	15

Duty Task ACCOUNTS CONTROL (Continued)

	GRP1	GRP2	GRP3	GRP4	GRP5	GRP6
G 16 CONTROL DISTRIBUTION OF FUNDS TO SUBJECT MATTER AREAS (SMA'S)	17	41	5	37	12	25
G 18 CONTROL DISTRIBUTION OF PROGRAM YEAR OR FISCAL YEAR FUNDS	15	36	4	34	11	22
G 19 COORDINATE AUDIT REPORTS AND REPLIES WITH STAFF AGENCIES	16	37	6	38	13	23
G 21 COORDINATE WITH AFAC OR MAJOR COMMAND FOR SOLUTION OF ACCOUNTING AND FINANCE PROBLEMS	20	45	6	44	15	28
G 22 COORDINATE WITH BUDGET ACTIVITY TO PROJECT FINANCIAL REQUIREMENTS OF BASE ORGANIZATIONS	17	38	5	31	14	25
G 23 COORDINATE WITH DATA AUTOMATION AND MESSAGE CENTER TO DEVELOP NEW SYSTEMS	12	28	4	26	10	20
G 24 COORDINATE WITH SMA'S FOR CORRECTION OF TRANSACTIONS OR POSTING DATA TRANSFERS (PDT'S)	28	60	11	56	21	34
G 25 COORDINATE WITH SMA'S FOR CORRECTION OF TRANSMITTAL REGISTER TRANSCRIPTS (TRT'S)	12	27	4	29	8	18
G 27 DETERMINE CAUSE FOR BALANCE REMAINING IN SUSPENSE ACCOUNTS	19	46	5	40	15	27
G 37 MAINTAIN ALLOTMENT, EXPENSE, OR OTHER ACCOUNTS CONTROL LEDGERS	23	54	7	47	19	30
G 40 MAINTAIN MANUALS AND REGULATIONS FOR ACCOUNTS CONTROL SECTION	21	47	6	46	16	31
G 43 MONITOR ACCOUNTS CONTROL QUALITY ASSURANCE PROGRAM	19	43	7	45	16	31
G 44 MONITOR ACCOUNTS CONTROL REPORTS	24	51	9	48	18	36
G 45 MONITOR AND CONSOLIDATE THE REPORT OF ACCOUNTING AND FINANCE ACTIVITIES (C-92)	23	46	10	42	17	38
G 46 MONITOR BALANCING BETWEEN FUND LEDGERS AND ALLOTMENT LEDGERS	20	46	6	43	14	27
G 47 MONITOR CHECK-POINT PROGRAM	20	42	9	46	16	32
G 48 MONITOR GENERAL LEDGER OR STOCK FUND GENERAL LEDGER ACCOUNTS	19	49	4	39	13	23
G 50 MONITOR MAFR ACCOUNTING OR PROCESSING FOR ERRORS	25	55	8	51	17	33
G 51 MONITOR OR EXAMINE EXPENSE LISTS	17	41	5	38	13	26
G 52 MONITOR OR WRITE CORRESPONDENCE ON FINANCIAL MATTERS FROM ACCOUNTS CONTROL SECTION	21	46	7	47	15	30
G 53 MONITOR PREPARATION OF CERTIFIED YEAR-END REPORTS	21	48	6	47	15	31
G 57 PERFORM FISCAL YEAR CLOSEOUTS AND CERTIFICATIONS	22	52	7	48	15	33
G 58 PERFORM SPECIAL SURVEYS AND PROJECTS	16	34	6	32	12	28
G 59 PLAN AND CONTROL RECEIPT AND TRANSMISSION OF REPORTS	20	47	6	47	13	25
G 68 PREPARE FINANCIAL ANALYSES	10	25	3	21	7	23
G 72 PREPARE OR ANALYZE TRIAL BALANCE OR TRIAL BALANCE REPORT	20	47	6	44	15	28
G 74 PREPARE OR RECONCILE MAFR LISTINGS	24	54	8	49	19	32
G 75 PREPARE OR REVIEW MAFR REPORTS OR SCHEDULES SUCH AS SCHEDULE OF REIMBURSEMENTS OR MONTHLY INTER-FUND REPORT	21	50	6	45	15	30
G 76 PREPARE MAFR REPORTS FOR ACCOUNTS CONTROL	22	50	7	42	16	29
G 80 PREPARE SPECIAL ANALYTICAL DATA FOR ACCOUNTS CONTROL	26	58	9	49	21	31
G 82 PREPARE STATUS OF FUNDS, EXPENSE, OR OTHER ACCOUNTING REPORTS REQUIRED BY TENANT ORGANIZATIONS	9	24	2	24	7	14
G 85 PREPARE SUPPLEMENTS, SCHEDULES, OR EXHIBITS FOR INCLUSION WITH ACCOUNTS CONTROL REPORTS	16	40	4	35	12	20
G 86 PROCESS OR RECONCILE LISTINGS SUCH AS THE APPROPRIATION SUMMARY LISTING	16	40	3	40	12	21
G 87 PROVIDE TECHNICAL ASSISTANCE TO BASE DATA SYSTEMS	20	47	5	42	13	25
G 89 REVIEW AFAC EDIT LISTINGS	17	40	5	38	11	23
G 94 REVIEW APPROPRIATION REPORTS	16	36	5	34	12	24
G 95 REVIEW APPROPRIATION REPORTS	20	48	5	43	13	29

ACCOUNTS CONTROL (Continued)						
Duty Task	GRP1	GRP2	GRP3	GRP4	GRP5	GRP6
G 98 REVIEW FINANCIAL PROGRAM STATUS REPORT	9	22	2	24	5	18
G 99 REVIEW OBLIGATIONS FOR ACCURACY OF CODING	18	43	5	39	12	26
G 100 REVIEW OR ANALYZE PCAM AUDIT OR OPEN ITEM LISTINGS	20	49	5	44	12	27
G 102 REVIEW PAYING AND COLLECTION ACTIONS ON ACCOUNTING DOCUMENTS	19	44	7	37	17	30
G 105 UPDATE MECHANIZED MASTER DATA RECORDS	15	38	3	33	10	20
G 106 WRITE CORRESPONDENCE ABOUT MAFR OR OTHER REPORTS	22	49	8	49	16	32
PAYING AND COLLECTING						
Duty Task	GRP1	GRP2	GRP3	GRP4	GRP5	GRP6
H 2 AUDIT CASH PAYMENTS	35	32	36	32	47	49
H 3 AUDIT U. S. TREASURY CHECKS AGAINST VOUCHERS	33	30	34	29	41	44
H 4 BALANCE MILITARY PAYROLLS WITH CHECK LISTINGS AND COMPUTER OUTPUT	29	22	32	24	39	44
H 5 CANCEL INAPPROPRIATE CHECKS	34	28	37	31	42	49
H 7 COORDINATE PAYING AND COLLECTING TRANSACTIONS WITH OUTSIDE AGENCIES SUCH AS BANKS OR BUSINESS FIRMS	26	25	26	24	34	39
H 8 COORDINATE WITH ON-BASE AGENCIES TO PROJECT CHANGES IN CASH REQUIREMENTS AND PAYMENTS	18	19	16	17	25	33
H 9 COUNT OUT CASH FOR PAYMENTS	46	43	47	44	53	55
H 10 DEPOSIT CASH AND NEGOTIABLE INSTRUMENTS	33	30	35	31	42	42
H 11 DETERMINE AMOUNT OF CASH ON HAND NEEDED	30	27	30	29	37	44
H 12 DETERMINE VALIDITY OF DOCUMENTS GIVING BASIS FOR CASH OR CHECK TRANSACTIONS	32	31	33	29	39	48
H 14 EXAMINE CASH ITEMS FOR NEGOTIABILITY	29	28	29	28	37	40
H 16 EXCHANGE FOREIGN CURRENCY	37	35	38	34	46	54
H 17 IDENTIFY PAYEE	44	41	46	41	53	58
H 20 ISSUE CHECKS FOR DATA AUTOMATION PROCESSING	21	17	23	19	30	29
H 21 ISSUE INSTRUCTIONS TO AGENTS OR FUND CUSTODIANS	28	25	29	26	37	44
H 23 MAINTAIN ACCOUNTABILITY OF PAYING AND COLLECTING DOCUMENTS	32	29	33	29	40	47
H 24 MAINTAIN CHECK CONTROL RECORD (AF FORM 1249)	29	27	30	28	35	37
H 25 MAINTAIN CHECK ISSUE CONTROL REGISTER (AF FORM 1248)	29	26	30	27	35	35
H 26 MAINTAIN CONTROLS ON CASH COLLECTIONS	32	28	33	28	41	45
H 27 MAINTAIN CONTROLS ON CASH PURCHASING AGENT TURN-INS	27	25	27	24	35	38
H 28 MAINTAIN CUSTODY OF CURRENCIES, CHECKS, OR OTHER NEGOTIABLE INSTRUMENTS	30	29	30	31	38	40
H 30 MAINTAIN FILE OR LOG OF RETURNED AND UNDELIVERED TREASURY CHECKS	32	30	33	28	41	45
H 31 MAINTAIN FOREIGN CURRENCY CONTROL RECORD (AF FORM 1126)	27	24	28	23	35	38
H 33 MAINTAIN PAYING AND COLLECTING SUBSIDIARY LEDGERS	22	22	22	17	30	31
H 36 PERFORM CASH AND CHECK ACCOUNTABILITY FUNCTIONS	32	32	32	28	41	42
H 37 PREPARE FOREIGN CURRENCY EXCHANGE REPORT	23	21	24	15	32	31
H 39 PREPARE MILITARY OR CIVILIAN PAY CHECKS FOR ISSUE OR MAIL	34	28	36	27	43	45
H 41 PREPARE BOND SETTLEMENT VOUCHERS FOR FEDERAL RESERVE BANK	18	15	19	15	27	25
H 42 PREPARE MONTHLY PAYROLL	29	22	33	22	38	48
H 43 PREPARE OR PROCESS PAYING AND COLLECTING REPORTS SUCH AS THE MONTHLY DISBURSING ACTIVITIES REPORT	21	19	21	19	29	30
H 44 PREPARE SAVINGS BONDS OR SAVINGS BONDS ISSUANCE SCHEDULES	29	24	31	24	38	38
H 45 PREPARE STATEMENT OF ACCOUNTABILITY (SF 1219)	34	30	35	28	42	47
H 46 PREPARE STATEMENT OF AGENT OFFICER'S ACCOUNT (DD FORM 1081)	32	28	33	27	41	46

		PAYING AND COLLECTING (Continued)									
Duty Task		GRP1	GRP2	GRP3	GRP4	GRP5	GRP6				
H	47 PREPARE SUPPORTING SCHEDULES FOR THE STATEMENT OF ACCOUNTABILITY	30	28	30	27	38	40				
H	48 PREPARE SUMMARIES SUCH AS THE DAILY SUMMARY OF CASH COLLECTIONS OR CASHIER'S DAILY SUMMARY	34	34	34	33	42	45				
H	50 PREPARE TREASURY LIST AND MONTHLY REPORT ON TREASURY CHECKS	24	22	25	22	33	33				
H	51 PROCESS COLLECTION OR DEBIT VOUCHERS	33	29	34	31	42	44				
H	53 PREPARE U. S. TREASURY CHECKS	35	31	37	31	43	48				
H	54 PROCESS VOUCHERS RECEIVED FROM SMA'S	36	33	37	31	44	52				
H	56 REQUISITION U. S. TREASURY CHECKS OR SAVINGS BONDS	21	19	21	17	29	30				
H	57 REVIEW DISBURSEMENT, COLLECTION, OR ADJUSTMENT VOUCHERS	36	34	37	36	47	54				
H	58 REVIEW OR MAINTAIN SUCH FORMS AS THE DAILY ACCOUNTING WORKSHEET	25	22	26	19	35	37				
H	59 VALIDATE COPY OF RECEIPTS FOR DEPOSITORS	22	21	23	21	31	27				
H	61 VERIFY SUPPORTING DOCUMENTS OF REPORTS PREPARED FOR SUBMISSION	26	27	25	24	35	37				
H	62 WRITE CORRESPONDENCE ABOUT CASH ACCOUNTABILITY MATTERS	22	22	21	17	33	34				
COMMERCIAL SERVICE AND MATERIEL											
Duty Task		GRP1	GRP2	GRP3	GRP4	GRP5	GRP6				
I	1 ANALYZE DOCUMENTS FOR DEFICIENCIES AND TAKE CORRECTIVE ACTION	36	75	16	68	27	45				
I	2 AUDIT ACCOUNTING REPORTS PRIOR TO SUBMISSION	31	69	12	66	22	45				
I	4 AUDIT VOUCHERS OR SUBVOUCHERS	39	78	19	76	30	49				
I	5 CERTIFY FUND AVAILABILITY OR CITE FUNDS FOR MATERIEL TRANSACTIONS	29	60	13	60	23	39				
I	6 CERTIFY FUND AVAILABILITY OR CITE FUNDS FOR COMMERCIAL SERVICES TRANSACTIONS	33	68	15	65	26	40				
I	14 COORDINATE WITH FUNDS MANAGER OR PROCUREMENT FOR FUNDS FOR SPECIFIC PURPOSES	30	66	11	64	20	40				
I	15 COORDINATE WITH OTHER ACTIVITIES TO RECONCILE COMMERCIAL SERVICES DISCREPANCIES	31	68	12	60	22	37				
I	16 CORRECT MATHEMATICAL ERRORS OF COMMERCIAL SERVICES IMBALANCES	34	73	14	59	25	39				
I	21 FOLLOW UP ON UNLIQUIDATED OBLIGATIONS OR OPEN INITIATIONS AND COMMITMENTS	35	74	15	65	27	43				
I	22 INITIATE CORRECTIVE ACTION FOR COMMERCIAL SERVICES IMBALANCES	28	65	10	53	22	33				
I	23 INITIATE CORRECTIVE ACTIONS ON REJECT NOTICES	26	57	9	56	15	31				
I	24 INTERPRET STATUTES OR DIRECTIVES ON QUESTIONS OF ENTITLEMENT IN MATERIEL OR COMMERCIAL SERVICES AREA	29	58	13	59	22	40				
I	34 MAINTAIN GENERAL LEDGER ACCOUNTS RECEIVABLE RECORDS AND TRIAL BALANCES	25	59	7	47	18	29				
I	37 MAINTAIN MEDICAL AND DENTAL STOCK FUND DOCUMENTS AND TRIAL BALANCES	18	39	5	37	12	22				
I	43 MAINTAIN SUPPLY STOCK FUND DOCUMENTS AND TRIAL BALANCES	16	40	4	37	9	24				
I	48 PERFORM FINANCIAL ANALYSES	12	30	3	29	9	18				
I	51 PREPARE ACCOUNTS RECEIVABLE RCS REPORTS	21	49	6	40	15	29				
I	53 PREPARE COMMERCIAL SERVICES RCS REPORTS	20	48	5	40	12	25				
I	65 PREPARE MATERIEL RCS REPORTS	18	44	4	40	11	22				
I	67 PREPARE MEDICAL AND DENTAL STOCK FUND REPORT	15	34	4	33	11	14				

COMMERCIAL SERVICE AND MATERIEL (Continued)

Duty Task	GRP1	GRP2	GRP3	GRP4	GRP5	GRP6
I 77 PREPARE REPORT OF APPROPRIATION REIMBURSEMENTS (RCS HAF C-20)	23	55	6	44	16	34
I 79 PREPARE USER CHARGE REPORT	15	38	4	37	9	26
I 95 RECONCILE COMMERCIAL SERVICES FILES WITH ALLOTMENT LEDGERS OR LISTINGS	27	63	8	49	19	31
I 96 RECONCILE GENERAL SUPPORT AND SYSTEMS SUPPORT STOCK FUND DOCUMENTS	16	41	3	36	10	22
I 97 RECONCILE OPEN ITEM LISTING AGAINST ACCRUED EXPENDITURES UNPAID FILE	31	69	10	67	19	39
I 98 RECONCILE SUBSIDIARY RECORDS TO GENERAL LEDGER	21	50	6	44	17	28
I 104 REVIEW FUNDS MANAGEMENT REPORT, FUNDS MANAGEMENT SUMMARY LIST, OR OTHER LISTINGS OF MATERIEL TRANSACTIONS	20	49	6	47	12	29
I 108 SEARCH DIRECTIVES REGARDING CONTRACT PAYMENTS IN FOREIGN COUNTRIES	18	42	6	40	12	28
I 109 SEARCH DIRECTIVES TO RESOLVE UNUSUAL TRANSACTIONS	28	60	11	58	20	39
I 110 SEARCH US-FOREIGN COUNTRY AGREEMENTS REGARDING SUCH MATTERS AS EXEMPTION OF IMPORT-EXPORT DUTIES AND TAXES	8	19	2	16	6	9
I 112 TAKE CORRECTIVE ACTION ON MANAGEMENT NOTICES, OUT-OF-BALANCES, OR IMPROPER TRANSACTIONS	26	59	8	58	13	34

TRAVEL

Duty Task	GRP1	GRP2	GRP3	GRP4	GRP5	GRP6
J 1 ANSWER INQUIRIES REGARDING TRAVEL	54	35	64	42	63	87
J 3 ADJUDICATE AND PROCESS TRAVEL VOUCHERS	50	32	60	39	58	62
J 4 CERTIFY FUNDS FOR TRAVEL AND TRANSPORTATION	45	35	50	39	53	78
J 5 CITE FUNDS FOR TRAVEL AND TRANSPORTATION	47	37	53	40	54	78
J 10 COLLECT TRAVEL DATA FOR REPORT OF ACCOUNTING AND FINANCE ACTIVITIES (RCS AFC-92)	35	26	40	31	43	71
J 12 COMPUTE TRAVEL ALLOWANCES	50	31	61	35	59	84
J 14 DETERMINE TRAVEL FUND AVAILABILITY	45	37	50	42	53	76
J 15 DETERMINE VALIDITY OF TRAVEL AND TRANSPORTATION DOCUMENTS	47	33	54	40	53	79
J 16 DETERMINE VALIDITY OF TRAVEL ORDERS	50	35	59	42	57	80
J 18 EDIT TRAVEL DOCUMENTS	43	31	50	35	49	77
J 21 FOLLOW UP UNLIQUIDATED TRAVEL AND TRANSPORTATION OBLIGATIONS	42	33	47	39	47	75
J 22 INTERPRET STATUTES OR DIRECTIVES FOR QUESTIONS OF ENTITLEMENT TO TRAVEL AND TRANSPORTATION FUNDS	44	32	51	35	52	77
J 31 PREPARE CORRESPONDENCE ON TRAVEL CLAIMS	40	27	48	35	48	76
J 36 PREPARE REQUESTS FOR TRAVEL ADVANCE DECISIONS BY THE COMPTROLLER GENERAL	15	9	18	14	18	44
J 49 RESOLVE PROBLEMS CONCERNING TRAVEL ACCOUNTING TRANSACTIONS	34	31	36	35	37	67
J 51 REVIEW TRAVEL VOUCHERS	46	32	54	38	53	79
J 53 VERIFY ACCURACY OF FUNDING AND CODING ON TRAVEL DOCUMENTS	44	39	47	40	48	77

Duty Task	GRP1	GRP2	GRP3	GRP4	GRP5	GRP6
CIVILIAN PAY						
K 1 ANSWER INQUIRIES REGARDING CIVILIAN PAY	12	13	12	8	13	24
K 2 AUDIT COMPUTER OUTPUT LISTINGS OF CIVILIAN PAY TRANSACTIONS AND MAKE CORRECTIONS	7	9	6	5	7	12
K 3 AUDIT MANPOWER AND FUNDING REPORTS	4	6	4	3	3	6
K 4 AUDIT MACHINE LISTINGS OF POSTING DATA TRANSFERS (PDT'S OR TRT'S) AND MAKE CORRECTIONS	6	8	5	6	6	11
K 5 AUDIT INDIVIDUAL LEAVE RECORDS	10	10	9	7	10	14
K 7 BALANCE RETIREMENT RECORDS	6	8	5	6	7	8
K 8 BALANCE YEAR-TO-DATE REGISTER	5	7	4	5	6	10
K 9 CERTIFY FUND AVAILABILITY FOR CIVILIAN PAY	8	10	6	6	7	13
K 10 CITE FUNDS FOR CIVILIAN PAY	8	11	7	7	8	14
K 11 CLOSE OUT ACCOUNTS OF SEPARATED EMPLOYEES	7	6	7	5	9	6
K 12 COLLECT CIVILIAN PAY DATA FOR REPORT OF ACCOUNTING AND FINANCE ACTIVITIES	7	10	6	7	8	13
K 13 COMPUTE ACCRUALS AND DISBURSEMENTS BY PROJECT OR ELEMENT OF EXPENSE	5	6	5	6	6	6
K 14 COMPUTE ENTITLEMENTS TO BENEFICIARY ON DEATH OR MENTALLY INCOMPETENT CASES	4	4	4	3	4	5
K 15 COMPUTE LUMP-SUM LEAVE PAYMENTS	8	8	8	4	10	10
K 17 COMPUTE OR PUST ALLOWANCES, DEDUCTIONS, OR DIFFERENTIALS FOR CIVILIAN PAY	8	9	8	8	10	9
K 19 DEVELOP LOCAL INSTRUCTIONS ON TIME AND ATTENDANCE CARD MAINTENANCE PROCEDURES	7	8	6	5	7	14
K 20 EXAMINE CIVILIAN PAYROLL CONTROL REGISTER	7	9	6	5	7	13
K 23 MAINTAIN CIVILIAN PAY DIRECTIVES	8	10	7	6	9	15
K 29 MAINTAIN SUBSIDIARY DEPOSIT FUND LEDGERS FOR CIVILIAN PAY	4	6	2	4	3	6
K 30 MAKE PAYROLL ADJUSTMENTS FOR CIVILIAN PAY	8	8	7	7	7	12
K 34 PREPARE COMPUTER INPUT FOR CIVILIAN PAY ACTIONS	5	7	5	3	5	10
K 35 PREPARE DIFFICULTY REPORTS (DIREP'S)	1	1	1	1	0	3
K 36 PREPARE EMPLOYEE'S FEDERAL OR STATE TAX REPORT	5	6	5	3	5	9
K 37 PREPARE EMPLOYER'S FEDERAL OR STATE TAX REPORT	5	6	5	5	5	10
K 38 PREPARE INDIVIDUAL PAY RECORDS FOR CIVILIAN EMPLOYEES	7	7	8	5	8	9
K 41 PREPARE RCS REPORTS FOR CIVILIAN PAY	5	9	4	6	5	11
K 42 PREPARE SPECIAL OR MANAGEMENT REPORTS OF CIVILIAN PAY	4	5	3	3	3	7
K 43 PREPARE PAYROLL VOUCHERS	9	10	9	7	10	14
K 44 PREPARE WAIVERS OF INDEBTEDNESS FOR EMPLOYEES	2	2	2	2	2	6
K 50 PROCESS PAYMENTS TO FOREIGN NATIONALS	6	7	6	3	7	11
K 51 PROCESS TIME AND ATTENDANCE REPORTS	10	11	10	8	10	14
K 52 OPEN OR CLOSE CIVILIAN PAY RECORDS	8	7	8	5	8	10
K 53 RECONCILE CIVILIAN PAY COMMITMENTS OR OBLIGATIONS WITH FUND LEDGERS	6	9	4	8	5	10
K 54 RECONCILE DAILY TRANSACTIONS REGISTER	4	7	3	4	3	7
K 55 RECONCILE UNLIQUIDATED OBLIGATIONS OR ACCOUNTS PAYABLE FOR CIVILIAN PAY	5	8	3	5	3	10
K 56 RECORD CIVILIAN PAY COMMITMENTS OR OBLIGATIONS	7	9	5	7	6	12
K 57 REESTABLISH CIVILIAN PAY AND LEAVE RECORDS	5	6	5	5	6	8
K 58 RESOLVE CLAIMS INITIATED BY EMPLOYEES	4	4	3	4	2	10
K 59 REVISE CIVILIAN PAY RECORD AUDIT LIST	2	3	2	3	2	7
K 60 SEARCH DIRECTIVES TO RESOLVE UNUSUAL CIVILIAN PAY TRANSACTIONS	7	9	6	6	6	12
K 61 VERIFY ACCURACY OF PAYMENTS TO CIVILIANS	10	12	9	6	10	19

Duty Task	NONAPPROPRIATED FUNDS					
	GRP1	GRP2	GRP3	GRP4	GRP5	GRP6
M 1 ADMINISTER MILITARY WELFARE FUND	7	11	4	9	7	14
M 2 CLOSE OUT NAF ACCOUNTS	8	11	6	8	7	9
M 4 CONDUCT CONTINUING AUDITS OF NAF FINANCIAL OPERATIONS	9	16	5	13	6	16
M 5 COORDINATE WITH OTHER AGENCIES OR OFFICIALS ON ACCOUNTING MATTERS AFFECTING NAF	8	13	5	13	5	16
M 7 MAINTAIN NAF CASH RECEIPT JOURNALS AND CHECK REGISTERS	7	12	4	9	8	11
M 8 MAINTAIN NAF GENERAL LEDGERS, RECURRING JOURNALS, OR GENERAL JOURNALS	6	9	4	6	6	11
M 15 PERFORM NAF CENTRAL ACCOUNTING OFFICE FUNCTIONS	7	12	5	10	7	10
M 16 PERFORM SPECIAL AUDITS FOLLOWING INVENTORY OF NAF ACTIVITIES	6	10	4	7	6	6
M 20 PREPARE NAF FINANCIAL STATEMENTS	7	11	5	8	8	10
M 24 PRESENT BRIEFINGS ON NAF OPERATIONS	3	4	2	3	3	4
M 26 PROCESS CONCESSIONAIRE CONTRACTS OF NAF ACTIVITIES	8	13	5	8	8	12
M 27 RECONCILE ACCOUNTS PAYABLE WITH NAF ACTIVITIES	9	15	6	12	10	14
M 28 RECONCILE BANK STATEMENTS OF NAF ACTIVITIES	8	13	6	7	9	13
M 29 SERVE AS FINANCIAL ADVISOR TO SUCH FUNDS AS ADVISORY COUNCIL AND OFFICERS' OPEN MESS	8	12	5	8	7	10
M 33 VERIFY PROPERTY AND EQUIPMENT PURCHASES OR DISPOSAL ACTIONS FOR NAF ACTIVITIES	2	3	1	4	2	5