

STANDARD PROCEDURE

TITLE: ORGANIZATION FOR MANAGEMENT

SUBJECT: JOB DESCRIPTION - CONTROLLER

This standard procedure becomes effective when signed and remains in full force until superseded or changed in writing by the signing authority.

Examined, Accepted, and Approved

Company:

By:

Date:

1.0 **JOB TITLE:** Controller

2.0 **DEPARTMENT:** Administration

3.0 **JOB DESCRIPTION SUMMARY:**

To manage company accounts payable, accounts receivable, and payroll functions. Administer cash management and prepare financial reports as required. Maintain flexible budget system with all supporting records and reports, including monthly forecasts and monthly variance reports.

4.0 **REPORTING RELATIONSHIPS:**

Reports to: Administration Manager

Reporting to this position: Accounts Payable Clerk  
Payroll Clerk

5.0 **REQUIREMENTS:**

5.1 **EDUCATION:**

REQUIRED: Four year degree in accounting related field

PREFERRED: Four year degree in accounting with CPA

5.2 **EXPERIENCE:**

REQUIRED: Two to three years experience in accounts payable and/or accounts receivable activity.

PREFERRED: Same

5.3 **SKILLS, KNOWLEDGE, AND ABILITIES:** Ability to prepare and analyze financial statements. Familiarity with computer data base and its application to accounting functions. Ability to develop management information reports as required and/or requested.

5.4 **MENTAL:**

5.4.1 **MATHEMATICS:** Must be able to calculate and understand basic arithmetic calculations as they pertain to financial statements.

5.4.2 **LANGUAGE:** Must be able to read, write, and speak in English to prepare reports and

communicate with other company personnel.

**6.0 WORKING CONDITIONS:**

Work will be completed mostly in a climate controlled office environment.

**7.0 ESSENTIAL FUNCTIONS:**

7.1.1 **AUTHORITY:** Receives sufficient authority from and is solely responsible to the Administration Manager. Authority to manage and maintain the accounting function and supervise personnel in the department.

**7.1.2 RESPONSIBILITY:**

1. Responsible for the supervision of Accounts Payable Clerk, Payroll Clerk, and Accounting Assistant.
2. Responsible for timely accurate processing of company financial statements.
3. Responsible to develop and prepare management information reports as required.
4. Responsible to maintain flexible budget system and prepare various reports.
5. Responsible for company accounts payable and payroll functions. Responsible for payment of payments of accounts payable.
6. Coordinate timely and effective cash management procedures based on company policy and objectives.
7. Responsible for the collection of accounts receivable.
8. Responsible for the payment of accounts payable.
9. Responsible for the maintenance of company personnel records.
10. Responsible for the company payroll and all supporting documentation.
11. Responsible to manage company insurance requirements for personnel, buildings, and equipment.
12. Responsible to maintain computer software, hardware, and the data base to provide timely management reports.

**7.1.3 DUTIES AND TASKS:**

1. Supervise daily activity of department personnel.
2. Approve accounts payable for payment.
3. Process sales commission statements monthly.
4. Approve required payroll tax records.
5. Maintain and prepare company financial statements on a timely basis.

6. Review financial statements and bring items of concern to attention of supervisor.

**7.0 ESSENTIAL FUNCTIONS:**

**7.1.3 DUTIES AND TASKS - Continued:**

7. Maintain records as required for tax purposes and liaison with outside accounting firm, as necessary.
8. Maintain and prepare statements as required per company bank requirements.
9. Perform required cash management activity to include: bank deposits, cash flow projection, etc.
10. Prepare annual budget for the company with concurrence of the General Manager and owners of the company.
11. Prepare monthly variance reports for the flexible budget system and distribute to appropriate managers.
12. Prepares and maintains job costing files in the computer data base, develops reports for management review.
13. Initiate management financial reports.
14. Ensures that adequate office equipment and supplies are maintained for office requirements.
15. Monitor accounts receivable aging and take action as necessary to control account activity.
16. Administer company insurance programs for employees to include life, health, and medical.
17. Administer company insurance of buildings and equipment.
18. Maintain company policy and procedures manual.
19. Maintain required personnel records for all employees.
20. Manage company personnel matters to include suggestions and complaints as they occur.
21. Implement and maintain an employee evaluation procedure for all employees.
22. Maintain company computer software and hardware.
23. Maintain computer data base for purchasing, inventory control, job costing, sales activity, and payroll.
24. Design and implement reports for management review on a timely basis.
25. Provide reports as requested/required for all departments of the company.
26. Review and analyze generated financial reports and take action as required to control expenses within budgeted amounts.

**7.1.4 JUDGMENT AND DECISION MAKING:**

1. Demonstrating good judgment and reasoning in

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- investigating and solving problems.
- 2. Respecting the confidentiality of vendor, customer, company, and personnel information.

**7.1.5 RELATIONSHIPS WITH OTHERS:**

- 1. Maintaining cooperative working relationships with supervisors and other company employees.

**7.1.6 PLANNING AND TIME UTILIZATION:**

- 1. Consistently showing ability to recognize and deal with priorities.

**7.1.7 ATTENDANCE AND RELIABILITY:**

- 1. Always providing proper and advance notification of absence.
- 2. Not abusing or taking advantage of personal days off.

**7.1.8 OTHER JOB CRITERIA:**

- 1. Performing other duties as may be assigned by supervisor.