

ACCOUNTING MANAGER

NATURE OF WORK IN THIS CLASS:

This is complex supervisory and professional accounting work involved in the preparation and analysis of financial statements. Employees in this class perform the full range of specialized professional work, supervise the professional staff, and manage the accounting activities for the Guam Housing Corporation (GHC), Guam Rental Corporation (GRC), and Guam Housing Mortgage Insurance Corporation (GHMIC).

ILLUSTRATIVE EXAMPLES OF WORK: (Any one position may not include all the duties listed, nor do the examples cover all duties which may be performed.)

Supervises the accounting, budget and related fiscal activities of the corporation.

Reviews, analyzes and interprets fiscal reports, statements and analysis; determines the validity and utility of financial records; appraises the adequacy of internal controls and the quality of accounting procedures to provide management with data necessary for policy and program planning.

Participates in policy and program planning; provides advice in regard to projected costs, reasonable program levels, trends, revenue and expenditure estimates, and possible funding problems and solutions.

Establishes procedures and guidelines in the formulation and administration of the budget, for billing and collection activities, and other related fiscal functions.

Supervises the formal preparation of financial statements and reports for GHC, GRC, & GHMIC.

Supervises the routine accounting work such as verification of daily cash reports, posting appropriate items to necessary journals, preparation of subsidiary schedules and verification and recording of employee's payroll deductions.

Supervises the preparation of receipts and disbursement schedules, expenditures against budget schedules and appropriation summaries, reconciles cost balances.

Evaluates a variety of financial reports and internal consistency and validity.

Accounting Manager
Job Specification
Page Two (2)

Supervises the installation of special accounting systems and related procedures in establishment which cannot use standardized system.

Analyzes trend projection for top management review pertaining to cash flow status and projection.

Evaluates or recommends fiscal policy that should be followed such as tight policy or balanced projection.

Prepares various administrative reports and correspondence.

Performs related duties as required.

Heads Accounting Section of the Operations division of GHC and reports to the Controller.

Acts as the secondary certifying officer for GHC/GRC.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

Knowledge of the principles and practices of accounting.

Knowledge of the principles and practices of management.

Knowledge to supervise accounting, budget and related fiscal functions.

Ability to make decisions in accordance with program guidelines and requirements.

Ability to interpret and apply pertinent laws, rules and regulations and other guidelines.

Ability to analyze and interpret fiscal data and give advice regarding to projected costs, reasonable program levels, trends, revenue and expenditure estimates, and possible funding problems and solutions.

Ability to design complex accounting systems and prepare complex financial records and statements.

Ability to work effectively with the public and employees.

Ability to communicate effectively, orally and writing.

Accounting Manager
Job Specification
Page Three (3)

Ability to manage and supervise accountants and accounting technicians and other personnel.

Ability to direct and complete special projects pertaining to the accounting system.

MINIMUM EXPERIENCE AND TRAINING:

- A) Two (2) years of experience as an Accountant II or III, or general Accounting Supervisor work and graduation from a recognized college or university with a Bachelor's degree in accounting or related field, including or supplemented by 24 semester credit hours or accounting/auditing subjects; or

- B) Five (5) years of experience as an Accountant II or III, or general Accounting Supervisor equivalent work and possession of a certificate as a Certified Public Accountant obtained through written examination in a state, territory or the District of Columbia indicating the certificate number, date, place of issuance, and whether the certificate was obtained through written examination.

ESTABLISHED: March 1989