

## JOB DESCRIPTION

### Position Title: Principal Cost Accountant

<b>Division:</b> Finance	<b>Location:</b> Main Office, Matautu-tai
<b>Report to:</b> Assistant General Manager Finance	<b>Contract:</b> 3 Years
<b>Hours of Work:</b> Monday to Friday, 9am – 5pm	<b>Salary:</b> \$55,431 - \$75,708 p.a [L16 – L17]
<b>Responsible for:</b> Senior Assets and Procurement Officer & Store and Canteen Officer	

#### Primary Objectives

Cost Accountant is tasked to perform cost analysis to determine the full cost of all the Corporation’s services and events. Plans, studies and collects data to determine cost of business activities such as spare parts and assets purchases, pricing of services and inventory and assessing labor component for pricing purposes. Provides management with reports, specifying and comparing factors affecting prices and profitability for all services. Responsible for all assets of the Corporation to ensure all are properly recorded and the asset register is updated and accurate at all times. Provides information for annual operational budget and prepares balance sheet account reconciliations for selected accounts for each month.

#### Part A: Key Responsibilities, Activities, Tasks & Key Performance Indicators (KPIs)

Key Areas of Responsibility	Key Activities and Tasks	Key Performance Indicators (KPIs)
Cost Accountant	<ul style="list-style-type: none"> <li>Responsible for reconciling and keeping accurate records of all physical inventories</li> <li>Coordinate physical inventory counts and cycle counts for stock as well as investigate cycle counting variances and resolve issues</li> <li>Responsible for the accurate costing and valuation of stock and assist stock-takings with the External Auditors</li> <li>Responsible for preparation of charter agreements, costing charter sheets and processing invoices for charters</li> <li>Responsible for registering of all Corporation’s Fixed Asset, maintaining and keeping records of all major purchases of assets and properties</li> <li>Provide cost benefit analysis including suppliers’ quotation for any capital expenditure proposals for Management</li> <li>Set performance measures for each service and analyze each Division’s performance based on actual vs budgets and costs control results</li> </ul>	<ul style="list-style-type: none"> <li>Timely and accurate recording of all inventories</li> <li>Accurate and updated inventories costings and valuations available on a timely basis for stocktaking</li> <li>Accurate and updated Fixed Asset Register available for Management at any time.</li> <li>Accurate and updated Depreciation Schedule available on a timely basis for accounting data entry.</li> <li>Timely submission of costings and quotations for Management for all Capital Expenditure proposals</li> <li>Accurate and timely preparation of charter</li> </ul>

	<ul style="list-style-type: none"> <li>• Keep and update proper accounting records including Fixed Asset Depreciation Schedule for all Corporations' Assets</li> <li>• Performs product price comparison on frequently used stock supplies</li> <li>• Monitor and assist staff with the MEX Software system (Fixed Asset Register and Stock)</li> <li>• Assist with the devising Annual Budget estimates and Periodical Financial Reports</li> <li>• Manage and evaluate performance of employees under supervision</li> <li>• Any duty as directed by the AGM Finance and management from time to time</li> </ul>	<p>agreements and accurate costing of charter sheets and charterers' invoices</p> <ul style="list-style-type: none"> <li>• Readily availability of actual vs budgets results for all services and divisions for Management information and decision</li> <li>• Level of staff satisfaction</li> <li>• Attitude towards assigned additional tasks</li> </ul>
People & Team Leadership	<ul style="list-style-type: none"> <li>• Lead, supervise and develop the Assets &amp; Procurement Officers</li> <li>• Drive a performance and results-oriented team culture</li> <li>• Conduct performance reviews and provide regular feedback</li> <li>• Identify training needs and facilitate professional development</li> <li>• Coach and mentor direct reports in alignment with SSC values and behavior guidelines</li> <li>• Address staff issues promptly and fairly</li> </ul>	<ul style="list-style-type: none"> <li>• 100% completion of performance appraisals annually</li> <li>• Individual development plans implemented for all direct reports</li> <li>• Measurable improvement in staff performance and competency</li> </ul>
Compliance, Risk and Control	<ul style="list-style-type: none"> <li>• Ensure strict adherence to financial control frameworks and SSC policies</li> <li>• Maintain full compliance with all statutory reporting obligations</li> <li>• Monitor and mitigate potential financial risks</li> <li>• Ensure no regulatory penalties from Pago or local authorities</li> <li>• Action all management letter (ML) audit points within 3 months</li> </ul>	<ul style="list-style-type: none"> <li>• Zero financial penalties due to non-compliance</li> <li>• 100% of ML points closed within 3 months</li> <li>• Up-to-date Finance and Internal Control Manuals reflecting Pago processes</li> </ul>

## Part B: Merits and Selection Criteria

<b>Skills and Abilities</b>	<ul style="list-style-type: none"> <li>✓ Demonstrated skills, ability and experience in maritime cost accounting and financial analysis, including vessel operating costs, voyage and charter costing, asset lifecycle costing, and pricing of shipping and port-related services to support operational and commercial decision-making.</li> <li>✓ Demonstrated skills, ability and experience in managing inventories and fixed assets within a maritime environment, including spare parts, stores, vessels and shore-based assets, ensuring accurate valuation, depreciation, physical verification, and audit compliance in line with maritime and public sector requirements.</li> <li>✓ Demonstrated skills, ability and experience in budgeting, financial reporting and variance analysis for maritime operations, including analysis of actual versus budget performance across vessels, routes and divisions, with the ability to identify cost drivers and recommend effective cost control measures.</li> <li>✓ Demonstrated skills, ability and experience in leading and developing finance and support staff in a maritime or operational environment, including performance</li> </ul>
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	management, coaching and compliance oversight, while supporting safe, efficient and financially sustainable shipping operations.
<b>Personal Attributes</b>	<ul style="list-style-type: none"> <li>✓ High level of integrity and professionalism, with the ability to exercise sound judgement, maintain confidentiality, and uphold ethical standards in the management of public funds and commercial maritime operations.</li> <li>✓ Strong analytical and critical thinking ability, enabling the role holder to assess complex financial and operational information, identify risks and cost drivers, and provide clear, well-reasoned advice to senior management.</li> <li>✓ Results-focused and accountable, with a strong sense of ownership for outcomes, demonstrating initiative, reliability and consistency in delivering accurate, timely and high-quality financial information.</li> <li>✓ Effective communicator and collaborator, able to engage confidently with operational, technical and executive stakeholders, and translate financial information into practical insights that support maritime operations and decision-making.</li> <li>✓ Adaptable and resilient under pressure, with the ability to manage competing priorities, respond to operational demands typical of a maritime environment, and maintain performance during peak periods, audits and critical operational events.</li> </ul>
<b>Work Performance and Experience</b>	<ul style="list-style-type: none"> <li>✓ Minimum of 5 years proven experience in a senior accounting role</li> <li>✓ Demonstrated experience in preparing financial statements, budgets, GST and tax return</li> <li>✓ Practical knowledge of public sector accounting and audit compliance</li> <li>✓ Experience with ship management and maritime operations (desirable)</li> <li>✓ Familiarity with Pago / American Samoa related financial operations</li> </ul>
<b>Qualifications</b>	<ul style="list-style-type: none"> <li>✓ Bachelor Degree in Accounting or Finance (essential)</li> <li>✓ Registered member or working towards membership with the Samoa Institute of Accountants or other recognized professional body</li> </ul>

### **Continued Professional Development**

*The Samoa Shipping Corporation is committed to provide CPD for the successful candidate. SSC expect the successful candidate to undertake available training courses and research to enhance personal knowledge, skills and experience.*