

Benchmark/ Discipline/ Function	Code	Title	Description	GI CSR US
F	AFA	Finance	Develops, implements and maintains the financial plans and policies of the organization. Establishes fiscal controls, prepares financial reports, maintains relations with investment and banking communities, advises management of financial affairs and assists in long-range planning.	X
B	AFA000-EX	CFO/Top Financial Officer	Establishes, implements, and maintains the financial plans and policies of the organization, including fiscal controls, preparation and interpretation of financial reports, and safeguarding of the organization's assets   Develops and maintains overall accounting policies and controls   Establishes and maintains good corporate relations with the investment and banking communities   Assists in long-range planning and advises management on financial affairs   May manage one or more significant staff functions, but primary focus is the management of the organization's finances	X
F	AFB	Accounting	Establishes and maintains accounting policies and controls, fiscal controls, preparing financial reports and safeguarding the organization's assets. Maintains accounting and financial records and reports, including general ledger, financial statements, regulatory and management reports.	X
B	AFB000-EX	Financial Controller	Has primary responsibility for management of the organization's accounting function   Maintains all accounting records (general, property, cost, etc.), designs and implements budgetary and other systems for internal control, and prepares financial reports for management and shareholders	X
B	AFB001-EX	Assistant Financial Controller	Has primary responsibility for one or more specialized functions that are assigned to the Financial Controller   Responsibilities may include consolidations, budgeting, general accounting, cost accounting and/or financial reporting	X
B	AFB010-EX	Top General Accounting Executive	Has primary responsibility for development and day-to-day maintenance of the accounting system, including monthly financial report preparation, cost and general accounting, payroll, and accounts payable and accounts receivable statements   Directs the consolidation of monthly financial and operating statements	X
D	AFB000	Accounting Generalist/Multidiscipline	Establishes and maintains accounting policies and controls, fiscal controls, preparing financial reports and safeguarding the organization's assets   Responsibilities are within the Accounting Function as a generalist or in a combination of Disciplines	X
D	AFB010	General Accounting	Performs general accounting activities, including the preparation, maintenance and reconciliation of ledger accounts and financial statements such as balance sheets, profit-and-loss statements and capital expenditure schedules   Prepares, records, analyzes and reports accounting transactions and ensures the integrity of accounting records for completeness, accuracy and compliance with accepted accounting policies and principles   Provides financial support, including forecasting, budgeting and analyzing variations from budget   Analyzes and prepares statutory accounts, financial statements and reports   Conducts or assists in the documentation of accounting projects	X
D	AFB015	Systems Accounting	Performs detailed review, design, development and implementation of accounting systems (both manual and computerized), systems documentation and procedures/instructions   Possesses accounting knowledge and works closely with accountants   Plays a key role in ensuring systems operate effectively	X
D	AFB020	Financial Reporting	Prepares and distributes periodic financial statements for users other than those directly employed by the organization   Ensures all reports and disclosures comply with applicable government regulations, professional standards and organization policies   Prepares consolidation journal entries, eliminates intercompany transactions and consolidates divisional and subsidiary financial accounts in a timely and accurate basis for inclusion in internal and external financial statements	X
D	AFB040	Cost Accounting	Prepares, records, analyzes and reports on the cost of producing the organization's products and services   Analyzes capital budget requests   Maintains ledgers and financial statements	X
D	AFB050	Bookkeeping/Account Maintenance	Performs bookkeeping, data entry and verification procedures   Prepares and maintains records of amounts owed or receivable	X
D	AFB060	Accounts Payable/Receivable	Prepares, records, verifies, analyzes and reports accounts payable/receivable transactions   Pays vendor invoices and receives and posts customer payments on a timely basis   Maintains and reconciles accounts payable/receivable ledger accounts, financial statements and reports   Prepares analyses and reconciliations of bill runs to detect fraud   Ensures that transaction entry verification procedures are followed   May prepare and deliver low-volume customer billing and respond to resulting queries	X
D	AFB061	Accounts Payable	Prepares, records, verifies and pays vendor invoices for goods and services on a timely basis and responds to vendor queries   Maintains, analyzes and reconciles accounts payable ledger accounts, financial statements and reports   Develops, directs, plans and evaluates accounts payable policies and procedures, and ensures external and internal controls and policies are adhered to   May process employee expenses reimbursement requests for payment	X

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D	AFB062	Accounts Receivable	Prepares, records, verifies, analyzes and reports accounts receivable transactions, and posts customer payments on a timely basis   Maintains and reconciles accounts receivable ledger accounts, financial statements and reports   Develops, directs, plans and evaluates accounts receivable policies and procedures, and ensures external and internal controls and policies are adhered to   Produces reports of accounts that are in arrears and analyses of bad debt, and prepares analyses and reconciliations of bill runs to detect fraud   May be responsible for low-volume customer billing, including preparation, delivery and responding to resulting queries	X
D	AFB070	Payroll	Prepares, documents and disburses payroll checks, payroll taxes and employee benefit payments   Evaluates current systems, and recommends and develops operating efficiency improvements   Monitors and ensures proper documentation of employee benefit payments   Prepares reports illustrating payroll expenditures, including such items as tax payments and benefit plan disbursements	X
D	AFB999	Accounting - No Applicable Discipline	Responsibilities are within the Accounting Function but are not described in other Discipline summaries	X
F	AFC	Credit and Collections	Minimizes financial risk to the organization by assessing and advising on creditworthiness of prospective and existing customers. Negotiates and advises on collection of overdue bills and takes appropriate action to recover overdue payments.	X
B	AFC000-EX	Top Credit and Collections Executive	Has primary responsibility for formulating and implementing policies and procedures governing the organization's credit and collection operations, including investigating new customers and the collection of overdue accounts	X
D	AFC000	Credit and Collections Generalist/Multidiscipline	Minimizes financial risk to the organization by assessing and advising on creditworthiness of prospective and existing customers   Investigates credit applications and approves applications within established guidelines for companies and individuals   Liaises with corporate customers and other departments to resolve credit problems   May collect and negotiate terms of payment on overdue accounts   Responsibilities are within the Credit and Collections Function as a generalist or in a combination of Disciplines	X
D	AFC010	Credit	Minimizes financial risk to the organization by assessing and advising on creditworthiness of prospective and existing customers   Investigates credit applications and approves applications within established guidelines for companies and individuals   Liaises with corporate customers and other departments to resolve credit problems   May collect and negotiate terms of payment on overdue accounts	X
D	AFC020	Collections	Collects and negotiates terms of payment on overdue accounts with corporate and individual clients   Conducts investigations and collection activities from an office or in the field	X
D	AFC030	Customer Contact Center Collections	Makes a high volume of telephone calls to customers regarding the collection of delinquent accounts due to the organization for goods and/or services rendered   Determines the reason for the delinquent account and arranges terms of Deferred Payment Arrangement (DPA)   Performs the necessary follow-up with customers who have not met the terms of the DPA   May refer certain accounts to collection agencies	X
F	AFT	Financial Analysis and Tax	Conducts financial analyses. Develops and prepares the organization's financial plans and budgets, interprets financial reports and tax returns, and maintains good corporate relations with the investment and banking communities.	X
B	AFT020-EX	Top Budgeting Executive	Has responsibility for designing, developing and administering the organization's budgetary control system   Prepares forecasts pertaining to cash, sales, income, expense, capital expenditures, etc., and analyzes operating results to determine amount and causes of variances from budget	X
B	AFT030-EX	Treasurer	Has primary responsibility for managing the treasury and banking activities of the organization   Responsible for the care and custody of the organization's cash and other financial assets and for banking operations and relationships   Determines the amount and sources of funds required to meet outstanding and planned commitments   May have responsibility for insurance/risk management activities	X
B	AFT031-EX	Assistant Treasurer	Has primary responsibility for one or more specialized functions that are assigned to the Treasurer   Responsibilities may include cash management, asset/property accounting, banking and/or credit activities	X
B	AFT034-EX	Top Cash Management Executive	Has primary responsibility for maintaining programs that simultaneously provide an adequate supply of funds and the highest possible level of investment income for the organization	X
B	AFT036-EX	Top Investment Portfolio Management Executive	Has primary responsibility for developing strategies, policies, and programs for the investment management of the organization's assets   May manage benefit plan assets as well as the organization's assets   Recommends strategies that will maximize return within acceptable risk parameters	X

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B	AFT050-EX	Top Tax Executive	Has primary responsibility for setting the organization's tax policy and compliance with all federal, state/region/province, local and applicable foreign tax laws and regulations   Directs the preparation and filing of tax returns   Conducts tax research programs to ascertain the optimal tax minimization strategy for the organization	X
B	AFT080-EX	Top Insurance Executive	Has primary responsibility for providing adequate insurance coverage for the organization's properties and potential liabilities   This position is not responsible for employee benefit insurance	X
D	AFT000	Financial Analysis and Tax Generalist/Multidiscipline	Performs a variety of financial activities   Develops and evaluates financial plans and policies   Responsibilities are within the Financial Analysis and Tax Function as a generalist or in a combination of Disciplines	X
D	AFT010	Financial Analysis	Performs economic research and studies of rates of return, depreciation and investments   Analyzes profit-and-loss income statements and prepares reports and recommendations to management   Generates forecasts and analyzes trends in sales, finance and other areas of business   Researches economic progressions to assist the organization's financial planning   Creates financial models of "what if" scenarios for future business planning decisions in areas such as new product development, new marketing strategies, etc.	X
D	AFT020	Budget Analysis	Compiles and reviews the budgets for corporate departments, taking into consideration actual performance, previous expenditures, and estimated expenses and income   Maintains accurate spending records and establishes measures for budgetary control	X
D	AFT030	Treasury Operations	Performs treasury operations involving cash funds, foreign exchange, debt and capital management   Provides analytical and technical support to treasury-related activities	X
D	AFT040	Corporate/Financial Planning	Supports corporate planning by conducting analyses of competitors, operational effectiveness and capacity utilization   May research, evaluate and analyze prospective mergers, acquisitions and divestitures	X
D	AFT050	Tax Reporting and Compliance	Prepares and maintains tax records, returns, reports and other related materials   Participates in the development and implementation of tax strategy   Devises legal means to minimize tax liability using thorough knowledge of tax laws and regulations   Recommends alternative tax treatments to alleviate or reduce tax burden	X
D	AFT060	Tax Planning and Research	Conducts research and analyses of existing and upcoming tax legislation (domestic and/or international) to support the organization's planning and strategy   Conducts research as necessary to advise management of the tax implications resulting from projected organizational actions	X
D	AFT080	Insurance Risk	Develops, recommends and administers risk management and loss prevention programs, such as property and casualty insurance and product liability service (excluding insured employee benefit plans), to attain maximum protection at the most economical rates	X
D	AFT999	Financial Analysis and Tax - No Applicable Discipline	Responsibilities are within the Financial Analysis and Tax Function but are not described in other Discipline summaries	X
F	AFU	Audit and Financial/Business Controls	Designs, develops and implements the organization's audit program for accounting and financial control systems.	X
B	AFU010-EX	Top Internal Audit Executive	Has primary responsibility for designing, developing and implementing the organization's audit program for accounting and financial control systems	X
D	AFU000	Audit and Financial/Business Controls Generalist/Multidiscipline	Ensures the effectiveness of internal controls in compliance with corporate objectives and government standards such as the Sarbanes-Oxley Act (SOX) or the 8th Company Law Directive   Reviews, evaluates, develops, implements, maintains and verifies internal and business controls for processes, systems, financial statements, journals and reports in accordance with internal auditing and government-mandated standards   Identifies internal control gaps in business procedures, processes or systems and initiates appropriate remedial action   Ensures that documentation for all processes across the organization is reviewed and updated periodically   May coordinate with external auditors to prepare the attestation of management assessment on internal controls in accordance with Section 404 of the Sarbanes-Oxley Act   Responsibilities are within the Audit and Financial/Business Controls Function as a generalist or in a combination of Disciplines	X
D	AFU010	General Audit	Develops, plans and evaluates internal audit programs for the organization's accounting and statistical records and the activities of various departments to ensure compliance with the organization's policies, procedures and standards   Determines proper accountability of assets   Audits accounting records of contract agreements in which the organization is involved   Prepares reports for management on the results of audits, providing recommendations on improvements   Interfaces with and assists outside auditors to expedite their work	X

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D	AFU020	IS Audit	Develops, directs, plans and evaluates internal audit programs for the organization's information systems and related procedures to ensure compliance with the organization's policies, procedures and standards   Audits information systems applications to ensure that appropriate controls exist and that information produced by the system is accurate   Advises others on information systems, internal controls and security procedures   Prepares reports and recommendations for management on the results of information systems audits	X
D	AFU030	Business Ethics and Compliance	Designs, develops, implements and promotes awareness of the organization's business ethics policies   Monitors the organization's standards of conduct and ethical relationships with customers, contractors, suppliers, employees and the communities in which business is conducted   Investigates allegations of unethical activity and develops safeguards to eliminate future breaches of the organization's ethics policies	X
D	AFU999	Audit and Financial/Business Controls - No Applicable Discipline	Responsibilities are within the Audit and Financial/Business Controls Function but are not described in other Discipline summaries	X
F	AFY	Risk Management	Develops, recommends and implements controls and cost-effective approaches to minimize the organization's risks effects. Identifies and analyzes potential sources of loss to minimize risk and estimates the potential financial consequences of an occurring loss.	X
B	AFY000-EX	Top Risk Management Executive	Has primary responsibility for developing, recommending and administering the risk management strategy to minimize adverse effects   Reviews and analyzes data and devises risk minimization programs   Develops and implements controls and cost-effective approaches to minimize the organization's risk	X
D	AFY000	Risk Management Generalist/Multidiscipline	Identifies and analyzes potential sources of loss to minimize risk   Estimates the potential financial consequences of an occurring loss   Develops and implements controls and cost-effective approaches to minimize the organization's risks   Assesses and communicates information regarding business risks with functions across the organization	X
D	AFY999	Risk Management - No Applicable Discipline	Responsibilities are within the Risk Management Function but are not described in other Discipline summaries	X