Dairy Cost Accountant

Finance, legal and corporate

Job title	Dairy Cost Accountant
Department	Finance, legal and corporate
Reports to	Site Finance Manager or Financial Controller
Direct reports	None
Location	*[To be confirmed by the employer]*
Contract type	*[Permanent / fixed-term / other]*
Salary and benefits	*[To be confirmed by the employer]*

Job purpose

Owns product costing and inventory accounting at a dairy manufacturing site. Sets and maintains standard costs and bills of materials, tracks milk solids yields, and explains variances so managers can control cost and stock.

Key responsibilities

Standard costing

- Set standard costs for raw milk, ingredients, packaging, labour, energy and overheads
- Review standards each year and when prices or processes change
- Allocate milk cost between co-products such as cream, skim milk and whey on an agreed basis
- Cost new products, pack formats and trials for sales and development teams

Bills of materials and yields

- Maintain accurate bills of materials and routings in the ERP system
- Track milk fat and protein recovery against standard for each product
- Prepare monthly milk solids mass balances for the site
- Investigate yield losses with production and quality teams
- Update bills of materials when recipes, packaging or processes change

Variance analysis

- Calculate and explain price, usage, yield and efficiency variances each month
- Report variances by line, product and cost centre to operations managers
- Identify root causes of adverse variances and track corrective actions
- Quantify the cost of waste, rework, downtime and product downgrades

Inventory

- Run stock counts and cycle counts and reconcile results to the system
- Value raw materials, work in progress and finished goods correctly
- Track maturing cheese and other work in progress and value it correctly

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- Review slow-moving, short-dated and downgraded stock and recommend provisions
- Check that goods receipts, production orders and despatches post accurately

Month-end and controls

- Prepare cost of sales, inventory and production cost journals at month-end
- Reconcile inventory and work in progress accounts to the general ledger
- Maintain costing controls and audit trails for the external audit
- Improve costing data quality and reporting in the ERP system

Qualifications and experience

Essential

- Part or fully qualified with a recognised accountancy body
- Experience in cost accounting in food, dairy or process manufacturing
- Working knowledge of standard costing, bills of materials and variance analysis
- Experience of inventory accounting and stock counts
- Strong spreadsheet skills and experience of an ERP system

Desirable

- Experience of milk solids or mass balance reporting
- Knowledge of dairy processes such as separation, cheesemaking or drying
- Experience of activity-based costing or overhead allocation

Skills and attributes

- Attention to detail
- Analytical problem solving
- Working with production teams on the shop floor
- Clear explanation of cost information
- Data handling and spreadsheets
- Persistence in investigating differences
- Time management at month-end

Measures of success

- Standard costs reviewed and updated on schedule
- Inventory accuracy at stock counts
- Variances reported and explained within the month-end timetable
- Milk solids yields and losses reported against standard
- Bill of materials accuracy
- Value of unexplained stock adjustments

Working conditions and safety

Site-based, split between the office and production areas, where PPE and hygiene rules apply. Peak workload at month-end and during stock counts.

- Lead by example on health, safety, food safety and animal welfare
- Uphold the code of conduct and all legal and compliance requirements
- Raise concerns and report incidents promptly

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This job description outlines the main duties of the role. It is not a complete list, and the employer may update it as the business changes, in consultation with the jobholder.

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