

## **Job description of the chief accountant**

### **1. General provisions**

1. The Chief Accountant carries out work activities in accordance with the Constitution of the Republic of Kazakhstan, the legislation of the Republic of Kazakhstan and other by-laws of the Republic of Kazakhstan, the provisions of the Charter of the NPI "Independent Agency for Accreditation and Rating" (hereinafter - the Agency) and this job description.

2. The chief accountant belongs to the category of managers, is accepted and dismissed by the order of the General Director.

3. A person with a higher education, fluent in the 1C 8.3 program and at least 5 years of accounting and financial work experience, including in managerial positions, at least 3 years, proficient in the basics of office work in the state language, is appointed to the position of chief accountant.

4. In accordance with the organizational structure of the Agency, it reports to the General Director and performs his tasks, orders and instructions.

5. The chief accountant should be guided in his work:

- accounting legislation;
- financial and tax legislation;
- financial and economic activities of the organization;
- rules for conducting inventories of property and liabilities;
- rules for settlements with creditors and debtors;
- rules for conducting audits;
- rules for storing accounting documents and protecting information;
- labor legislation, the Law of the Republic of Kazakhstan "On Education", "On Combating Corruption", the Charter of the Agency and other legislative and regulatory legal acts of the Republic of Kazakhstan regulating accounting and reporting issues, the regulations and instructions of the Agency, as well as the rules of internal labor regulations and this job description.

### **2. Professional competencies and skills**

6. The chief accountant must have the following professional competencies:

*to know:*

- knowledge of standard office software packages;
- understanding statistical parameters;
- understanding the need to exchange relevant information and the limitations within which information may or may not be exchanged;

- very good knowledge of a second language at the level of a practitioner and/or knowledge of English at the level of a practitioner

*be able to:*

- ability to interpret a variety of data and make recommendations;
- ability to quickly master new concepts and understand approaches and systems;
- ability to anticipate potential problems and opportunities through a detailed understanding of the internal and external environment, as well as the national and international context;
- experience in the proper transmission of complex or confidential information;
- ability to interact constructively with others for development purposes, as well as openness to receiving constructive feedback and taking measures to implement it;
- ability to communicate respectfully and model the values and principles of institutions;
- service orientation and the ability to empathize with the needs and expectations of stakeholders;
- commitment to working together for the benefit of the organization;
- the ability to organize resources to perform tasks with maximum efficiency, including project management within the established budget constraints;
- ability to manage emotions and demonstrate honesty;
- a collegial, attentive and sensitive approach;
- ability to constructively resolve conflicts, both with other parties and between them;
- ability to take responsibility and solve issues;
- a reflexive approach to one's own role and its relationship with others, as well as to one's strengths and weaknesses;
- ability to accept and respond to constructive criticism and reflect on their own behavior;
- ability to identify patterns and trends from various sources and points of view;
- ability to anticipate problems and opportunities and develop appropriate responses;

### **3. Functional responsibilities**

7. Chief accountant:

1) organizes the work on setting up and maintaining the accounting records of the Agency, in order to obtain full and reliable information about its financial activities and financial position by interested internal and external users;

2) heads the work:

- preparation and approval of the working plan of accounting accounts containing synthetic and analytical accounts, forms of primary accounting documents used for registration of business transactions, forms of internal accounting statements;

- to ensure the procedure for conducting an inventory and evaluation of property and liabilities, documenting their availability, compilation and evaluation;

3) manages the formation of an information system of accounting and reporting in accordance with the requirements of accounting, tax, statistical and management accounting, ensures the provision of necessary accounting information to internal and external users;

4) organizes work on maintaining accounting registers based on the use of modern information technologies, progressive forms and methods of accounting and control, execution of cost estimates, accounting of property, liabilities, fixed assets, inventory, cash, financial, settlement and credit transactions, production and circulation costs, performance of works (services), financial results of the Agency's activities;

5) ensures timely and accurate reflection of business transactions, asset movements, income and expense generation, and fulfillment of obligations on accounting accounts;

6) provides control over compliance with the procedure for registration of primary accounting documents;

7) ensures timely transfer of taxes and fees to local budgets, insurance contributions to state extra-budgetary social funds, funds to finance capital investments, repayment of loans (loans);

8) provides control over the expenditure of the wage fund, the organization and correctness of calculations for the remuneration of employees, the conduct of inventories, the order of accounting, reporting;

9) ensures timely financing of the work of members of external expert commissions;

10) participates in financial analysis and formation of tax policy based on accounting and reporting data; prepares proposals aimed at improving the results of the Agency's financial activities, eliminating losses and unproductive costs;

11) conducts work to ensure compliance with financial and cash discipline, cost estimates, the legality of the write-off from accounting accounts of shortages, receivables and other losses;

12) participates in the preparation of documents on shortages, illegal spending of funds and inventory, initiates the transfer, if necessary, of these materials to investigative and judicial authorities;

13) ensures the preparation of a report on the execution of budgets of monetary funds and cost estimates, preparation of necessary accounting and statistical reports, their submission in accordance with the established procedure to the relevant authorities;

14) ensures the safety of accounting documents and their submission in accordance with the established procedure to the departmental archive;

15) provides methodological assistance to the heads of departments and other employees of the Agency on accounting, control, reporting and analysis of economic activity.

#### **4. Rights**

8. The Chief Accountant has the right to:

- 1) to demand from the heads of the Agency's divisions, and, if necessary, from the head, to take measures to strengthen the safety of the Agency's property, to ensure the correct organization of accounting and control;
- 2) represent the interests of the Agency in relations with other divisions and other organizations on economic and financial issues;
- 3) submit proposals for improving economic and financial activities to the Agency's management for consideration;
- 4) sign and approve documents within their competence;
- 5) to demand from the heads of the Agency's departments (specialists) the information and documents necessary for the performance of their official duties;
- 6) revision of overstated and outdated norms of material consumption, labor costs and other norms, carrying out measures to improve control over the correctness of the application of norms and standards, organization of correct primary accounting, organization of quantitative (in-kind) accounting of the use of materials;
- 7) require Agency employees to comply with the procedure for processing transactions and submitting the necessary documents and information to the accounting department;
- 8) involve specialists of departments in solving the tasks assigned to him with the permission of the head.

#### **5. Responsibility**

9. The Chief Accountant is responsible for:

- 1) non-fulfillment (improper fulfillment) of their official duties provided for by this job description, within the limits determined by the current labor legislation of the Republic of Kazakhstan;
- 2) offenses committed in the course of their activities – within the limits defined by the current administrative, criminal and civil legislation of the Republic of Kazakhstan;
- 3) causing material damage – within the limits defined by the current labor, criminal and civil legislation of the Republic of Kazakhstan;
- 4) irrational and negligent use of material and technical resources assigned to him;
- 5) non-compliance with official ethics and labor discipline;
- 6) non-compliance with the regime of storage, protection and safety of information obtained in the course of its activities, which constitutes official, commercial, banking and other secrets protected by law;

7) the safety of documents and other correspondence that are in his execution and the material values assigned to him;

8) improper accounting and inventory of the Agency's property, preparation of unreliable accounting and tax reporting due to the fault of the accounting department;

9) other liability provided for by the legislation of the Republic of Kazakhstan.

