

Approved
by the order of the
General Director
of Independent Agency for
Accreditation and Rating
No. 2/1-20-OD dated 13.01.2020

Job description of the Assistant Chief Accountant

1. General provisions

1. The Assistant Chief Accountant belongs to the professional category, is hired and dismissed with the order of the General Director on the recommendation of the Chief Accountant.

2. The Assistant Chief Accountant reports directly to the General Director and Chief Accountant.

3. The position of Assistant Chief Accountant is accepted by a person who has a secondary professional (economic) education, without presenting requirements for work experience, or special training in the established program and work experience in accounting and control.

4. The Assistant Chief Accountant should know:

- legislation on accounting;
- resolutions, orders, instructions, other guidance, methodological and regulatory materials of higher-level, financial and control and audit bodies on the organization of accounting and reporting, as well as related to the economic and financial activities of the Agency;
- regulations and instructions on the organization of the Agency's accounting, rules of its management;
- procedure for registration of operations and organization of document flow for accounting sections;
- the procedure for conducting cash transactions, the procedure for recording the movement of inventory items;
- rules for settlement with debtors and creditors;
- the conditions of taxation of legal entities and individuals;
- procedure for writing off shortfalls, receivables and other losses from accounting accounts;
- the rules of inventories of cash and inventory;
- rules for conducting audits and documentary audits;
- procedure for conducting office work in the Department;
- fundamentals of labor legislation;
- internal labor regulations.

2. Job duties

The Assistant Chief Accountant performs the following duties:

1) Performs accounting of property, liabilities, and business operations (accounting for fixed assets, inventory items, service costs, payments to suppliers and customers, for services rendered, and so on).

2) Accepts and controls the primary documentation for the relevant sections of accounting and prepares them for accounting processing.

3) Reflects transactions related to the movement of fixed assets, inventory, and cash in accounts.

4) Participates in the data preparation on the relevant sections of accounting for reporting, monitors the safety of accounting documents, prepares them in accordance with the established procedure for transfer to the archive.

5) Participates in the development and implementation of advanced forms and methods of accounting based on the use of modern computer technology.

6) Performs record keeping in the accounting Department.

7) Participates in inventory surveys.

8). Complies with labor and industrial discipline, labor protection rules and regulations, industrial sanitation and hygiene requirements, fire safety requirements, and civil defense.

9) Executes orders and instructions of the Chief Accountant, individual orders of the General Director.

3. Rights

The Assistant Chief Accountant has the right to:

1) On all social guarantees provided by the legislation.

2) Require the provision of materials and documents necessary for the performance of his duties

4. Responsibility

4. The Assistant Chief Accountant is responsible for:

1) non-performance (improper performance) of his job duties provided for in this job description, within the limits defined by the current labor legislation of the Republic of Kazakhstan;

2) offences committed in the course of carrying out his activity – 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 information safety received in the course of his activity that constitutes official, commercial, banking and other secrets protected by law;

7) security of documents and other correspondence that are in its execution and material values assigned to him;

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