

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 chief accountant

1. General provisions

1. The chief accountant shall carry out his professional activity 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 Charter provisions of the 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 higher education, fluent in the 1C 8.3 programs, and at least 5 years of experience in accounting and financial work, including managerial positions, and at least 3 years of knowledge of office work basics in the state language is appointed to the position of chief accountant.

4. Under the Agency's organizational structure, he reports to the General Director and performs his tasks, orders, and instructions.

5. The chief accountant should know and be guided in his work by the law on accounting, financial and tax law, financial-economic activities of the organization, the inventory rules of assets and liabilities, settlements rules with creditors and debtors, audit rules, storage rules of accounting documents and data protection, labor law, Law of the Republic of Kazakhstan "On education", "On combating corruption", the Agency's Charter and other legislative and normative legal acts of the Republic of Kazakhstan regulating the issues of accounting and reporting, regulations and instructions of the Agency, as well as internal labor regulations and this job description.

2. Functional duties

Chief accountant:

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

2) leads the work:

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

- to ensure the procedure for conducting inventory and property evaluation and liabilities, documenting their existence, compiling and evaluating;

- on organization of an internal control system for the correct execution of business transactions, compliance with the order of document flow, technology for processing accounting information and its protection from unauthorized access;

3) manages the formation of an accounting information system and reporting in accordance with the requirements of accounting, tax, statistical and management accounting, provides the 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 operations, production and circulation costs, performance of works (services), financial results of the Agency's activities;

5) ensures timely and accurate recording of business operations, asset movements, income and expenses, and fulfillment of obligations in the 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 premiums to state extra-budgetary social funds, funds to Finance capital investments, repayment of loan arrears (loans);

8) provides control over the expenditure of the payroll, organization and correctness of calculations for employees' remuneration, inventory, accounting and reporting procedures;

9) provides timely funding for the work of the External Expert Panel's members;

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

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

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

13) ensures preparation of a report on budget execution and cost estimates, preparation of necessary accounting and statistical reports, and their submission to the relevant authorities under the established procedure;

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

15) provides methodological assistance to the heads of the Agency's departments and other employees on accounting, control, reporting, and business analysis issues.

3. Rights

The chief accountant has the right to:

1) require the heads of the Agency's divisions and, if necessary, the head of the Agency to take measures to strengthen the security of the Agency's property, to ensure the correct organization of accounting and control;

2) represent the Agency's interests in relations with other divisions and other organizations on economic and financial issues;

3) submit proposals for improvement of economic and financial activities to the Agency's management for consideration;

4) sign and approve documents within his competence;

5) require the heads of Agency divisions (specialists) to provide information and documents necessary for the performance of his job duties;

6) overestimated and outdated rates of material consumption, labor costs, and other standards, measures to improve control over the correct application of norms and regulations, proper primary accounting organization, the quantitative (natural) accounting organization for the materials use;

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 department specialists in solving the tasks assigned to them with the head's permission.

4. Responsibility

The 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 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 information safety received in the course of his activities that constitutes official, commercial, banking and other secrets protected by law;

7) documents security and other correspondence that is in his execution and material values assigned to him;

8) incorrect accounting and inventory of the Agency's property, false accounting and tax reports preparation due to the fault of the accounting department;

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