

**Job Description for: Accountant II**

Jobcode	Selection Dt	Review Date	Job Suffix	O/T Class	Job Grade
20001206 009	10/03/2007	01/01/1982	I	1	

**9000 Basic Function**

**GIVE BRIEF SUMMARY OF THE PRIMARY PURPOSE(S) OF THE JOB.**

Performs high skill technical accounting functions and/or serves as work director in less complex work functions. Work is performed from broad general instructions and is required to exercise a high degree of initiative.

**9001 Scope**

**INDICATE AS APPROPRIATE SIZE, GEOGRAPHIC AREA, PLANT EQUIPMENT THROUGHPUT, ORGANIZATIONS SERVED, FINANCIAL RESPONSIBILITY, AUTHORITY, AND SUPERVISION RECEIVED, WHICH RELATE TO THE JOB.**

Responsible for compilation and data accumulation relative to oil production or inventories or development or capital expenditures or payrolls and benefits or one of the many miscellaneous accounting activities. Requires some professional knowledge of the application of accounting concepts and theories, plus a thorough knowledge of the accounting system and/or a thorough knowledge of Company's regulations and their application concerning accounting functions. Normally, this knowledge can only be acquired by means of years of actual experience in accounting work directly related to the specific area. Must have the ability to perform assigned functions with limited supervision. Must possess the ability to take on assignments in other parts of the Division or Department after a break in period of reasonable duration.

**9002 Principal Contacts**

**INCLUDE PURPOSE, FREQUENCY AND SIGNIFICANCE TO SAUDI ARAMCO.**

Contacts Company personnel/supervisors when disbursements are contrary to policy and procedures. Maintains frequent contact with user organizations, Law Department, proponents, Treasurer's, engineers, etc., concerning activity, rulings, interpretation and information related to costs. Correspondence with Government Agencies, Offtakers, AOC and ASC.

**9003 Principal Duties**

**DESCRIBE CONCISELY EACH PRINCIPAL WORK ACTIVITY LISTED IN A LOGICAL ORDER; NORMALLY, THE ORDER WILL BE TO LIST THE MOST IMPORTANT DUTY FIRST. INCLUDE IMPORTANT DECISIONS AND RECOMMENDATIONS MADE, IF APPLICABLE. FOR SINGLE APPLICATION JOBS INDICATE APPROXIMATE PERCENT OF TIME SPENT ACCOUNTING FOR AT LEAST 75% OF TOTAL TIME. START SENTENCES WITH ACTION VERBS.**

**PLEASE INDICATE THE PERCENTAGE OF TIME AGAINST EACH PRINCIPAL DUTY.**

This job normally functions as responsible for reviewing work performed, instructing and training less qualified employees, and for performing, as required, the higher level elements of the work load. The job may also function primarily as a fully qualified worker performing the more complicated jobs of

analysis, review, and report preparation and control, which require a thorough knowledge of Aramco accounting principles and practices as pertains to a specific area of accounting work. Supervisor is available for discussion and advice when required.

Performs such duties as:

- a. Checks invoices against contracts to verify conformance. Reviews Accounting vouchers and makes necessary adjusting, offsetting, correcting and other required entries.
- b. Prepares complex worksheets to determine and revise usage and overhead rates in order to reduce over/under clearances.
- c. Reconciles accounts, reports, bank statements, inventories and other accounting records and reports.
- d. Makes final and detailed reports on completed construction job and wells. Prepares plant and equipment records. Reviews costs with construction and drilling engineers. Supplies engineers with detailed information regarding cause for over/underruns.
- e. Makes jobsite inspections during progress of construction and at completion of projects to assure that materials and equipment have been installed as authorized in the appropriation and construction is within the scope of the job.
- f. Handles the processing of personnel action as it applies to payroll and benefits transactions.
- g. Maintains control records over cash offices, checks, cash receipts, accruals, deferred items, corporate donations.
- h. Prepares and issues standard Accounting Reports.
- i. Reviews and traces documentation to assure that all planted equipment, whether replaced, abandoned, transferred or new items, are correctly reflected on the investment records.
- j. Maintains DPC master file for Special Projects, Construction Job Orders, Expense Accounts, and General Ledger Accounts and transmits changes to DPC.
- k. Checks mathematical accuracy of DPC prepared quarterly reports covering Budget Category and Functional Cost Reports.
- l. Assists Work Director in preparation of accounting entries on Collection and Distribution Account level which directly affect financial or cost statements prepared by others. Also assists Work Director in preparing reallocation entries and handling of Cost Sheet inquiries.
- m. Handles special work assignments and furnishes required information to outsiders.
- n. Develops and compiles data, maintains up to minute documentation instructions. Directs and prepares documents and records pertaining to crude oil and refined products shipped offshore.
- o. Preparation of payrolls which includes calculation of wages, allowances, benefits, final settlements; withholding of deductions such as thrift or savings plans, retirement, Social Insurance, home loan repayments, fixed charges and accounts

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receivable, calculation of Payroll labor rates and labor distribution to benefitting accounts.

ADDENDUM TO PRINCIPLE DUTIES:

When applied in Forecasts, Budgets and Financial Analysis Department, each incumbent will have the following principle duties as well as many of the duties already listed.

1. Performs basic analytical and cost studies on a corporate level in connection with variances in the expenditure budgets, manpower budgets and with specific operational problems.
  2. Consolidates and maintains up-to-date accounting data for the corporate Capital Budget by Budget Item and Budget Category. This information is abstracted from various accounting reports, from minutes and correspondence covering actions taken at Board Meetings and Budget Committee Meetings, and from Operations reports.
  3. Consolidates-by functional, administrative, and operational areas- many monthly and quarterly manpower and expense budgets and reports. Also prepares monthly and quarterly accountability reports reflecting approvals and spending against appropriations.
  4. Checks and verifies all Company operating expense budgets and controls their transmittal to and from the Data Processing Center. Also records and controls any budget changes made during year such as involved in reorganizations.
  5. Assists in the development of the corporate Operating Plan and Capital Programs and their presentation to management.
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**9004 Minimum Requirements**

**A- EDUCATION - DEGREES AND/OR LICENSES REQUIRED; B- PREREQUISTE WORK EXPERIENCE IN ADDITION TO EDUCATION; C- OTHER.**

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- A. Completion of ITC: ER, MA, BBS or FCI, EK1, PC 1 & 2. Must have appropriate SAP training.
  - B. Seven (7) years accounting office experience including two years as Accountant III.
- OR
- A. Completion of High School plus Associate (2 years college) degree with specialization in Accounting and placement beyond ITC ER and MA.
  - B. Three (3) years relevant accounting office experience.
- AND
- C. Thorough knowledge of professional accounting theories and practices throughout the Division.