

# Pathway Rotational Program

## Body of Knowledge: Accounting

### Financial accounting and reporting

Demonstrate awareness and knowledge of the professional accounting standards and apply those principals to accurately record financial transactions with supporting documentation. Perform month end close activities. Reconcile subledgers to general ledger and evaluate accounts for legitimacy and balance substantiation.

### Cost accounting and management

Understand and apply basic concepts of cost accounting to support entities' operational and financial requirements.

### Business planning

Contribute to business planning, budgeting and expenditure forecasting process.

### Management reporting and analysis

Extract and deliver straightforward management reports as well as prepare and provide accurate and timely financial data. Interpret and provide basic analysis including variance analysis of management reports.

### Risk management and internal audit

Demonstrate understanding of NOV's risk components and controls. Understand internal control framework and types of risk to mitigate. Actively promote application of risk management and risk based approach to internal control.

### Accounting information systems

Obtain working knowledge of NOV's information systems environment and demonstrate understanding of accounting systems and their functionality.