| STATE OF INDIANA CLASSIFICATION SPECIFICATION | **Class Title:** Accountant 4 | | **Class Code:** 002RA4 |
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| | **FLSA Status:** Non-Exempt | **Salary Schedule:** PAT 4 | **Effective Date:** 10-6-14 |
| | **Summary** Incumbent is responsible for preparing, analyzing and maintaining accounts or ledgers for a state agency. | | |

**Duties:**

- Reconciles accounts and subsidiary ledgers with general ledger;
- Posts transactions to cost summary journals;
- Prepares a variety of accounting and financial reports from the accounts maintained;
- Prepares, corrects and adjusts entries prior to closing accounts;
- Analyzes procurement activity and disbursal of funds and assists in the preparation of program area budget requests;
- Reviews accounts to ensure availability of funds before encumbrances and advises supervisor if account balance is not in agreement with State Auditor's Office;
- Ensures all contractual obligations are fulfilled prior to payment to vendors for services or purchases;
- Secures specifications and requisitions for purchases of equipment, furniture and supplies;
- Monitors flow of appropriated funds;
- Supervises lower-level accountants or account clerks;
- Monitors verification and editing of ledger input to computerized accounting system for the specific program area;
- Recommends changes in accounting policies and methods and assists in developing accounting procedures;
- Performs related duties as required.

**Job Requirements:**

- Specialized knowledge of theories, principles and practices of public accounting;
- Specialized knowledge of federal and state laws, policies and procedures pertaining to government accounting and bookkeeping;
- Specialized knowledge of agency function and organization;
- Working knowledge of automated accounting systems;
- Effectively communicate, both orally and in writing;
- Ability to solve standard accounting problems;
- Ability to evaluate and recommend modifications to existing accounting policy and procedures;
- Ability to prepare and interpret financial statements and reports;
- Ability to assist in budget preparation;
- Ability to supervise, delegate and coordinate the activities of others;
- Ability to accurately perform arithmetic calculations.

**Difficulty of Work:**

Guidelines consist of generally accepted accounting procedures and theories as well as federal and state laws, policies and procedures pertaining to accounting and bookkeeping. Considerable judgment is exercised in applying these guidelines to develop procedures, maintain relatively standard accounts, prepare reports and resolve discrepancies within and between accounts.

**Responsibility:**

The incumbent is responsible for preparing and maintaining a variety of complex ledgers and journals for a program area. Reports, provided by incumbent as to financial status of accounts, play a significant role in budget preparation and disbursement of funds. Supervision usually consists of general instructions. Unusual problems and recommendations may be discussed with the supervisor. Work is reviewed upon completion for technical accuracy, attainment of objectives and conformance with policy.

**Personal Work Relationships:**
Contacts are with persons within own agency, from other state agencies such as the Department of Administration, State Auditor and Budget Agency and from the private business sector for the purpose of obtaining or furnishing information.